

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Sheryl Betance, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On October 26, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that are Subject to Prior Orders, and Modified Claims Asserting Reclamation that are Subject to Prior Orders ("Twenty-Second Omnibus Claims Objection") (Docket No. 10738) [a copy of which is attached hereto as Exhibit D]

On October 26, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that are Subject to Prior Orders, and Modified Claims Asserting Reclamation that are Subject to Prior Orders ("Twenty-Second Omnibus

Claims Objection") [without exhibits] (Docket No. 10738) [a copy of which is attached hereto as Exhibit D]

- 3) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)
- 4) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit E attached hereto was incorporated into each Personalized Notice.

On October 26, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit G hereto via postage pre-paid U.S. mail:

- 5) Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that are Subject to Prior Orders, and Modified Claims Asserting Reclamation that are Subject to Prior Orders ("Twenty-Second Omnibus Claims Objection") [without exhibits] (Docket No. 10738) [a copy of which is attached hereto as Exhibit D]
- 6) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)
- 7) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit H]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit G attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit G attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit H has been

marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit G attached hereto was incorporated into each Personalized Notice.

On October 26, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit I hereto via postage pre-paid U.S. mail:

- 8) Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that are Subject to Prior Orders, and Modified Claims Asserting Reclamation that are Subject to Prior Orders ("Twenty-Second Omnibus Claims Objection") [without exhibits] (Docket No. 10738) [a copy of which is attached hereto as Exhibit D]
- 9) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)
- 10) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit J]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit I attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 12 of Exhibit I attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit J has been marked so as to demonstrate the manner in which the information listed in columns 3 through 12 of Exhibit I attached hereto was incorporated into each Personalized Notice.

On October 26, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit K hereto via postage pre-paid U.S. mail:

- 11) Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that are Subject to Prior Orders, and Modified Claims Asserting Reclamation that are Subject to Prior Orders ("Twenty-Second Omnibus

Claims Objection") [without exhibits] (Docket No. 10738) [a copy of which is attached hereto as Exhibit D]

- 12) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)
- 13) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit L]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit K attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 15 of Exhibit K attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit L has been marked so as to demonstrate the manner in which the information listed in columns 3 through 15 of Exhibit K attached hereto was incorporated into each Personalized Notice.

On October 26, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit M hereto via postage pre-paid U.S. mail:

- 14) Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that are Subject to Prior Orders, and Modified Claims Asserting Reclamation that are Subject to Prior Orders ("Twenty-Second Omnibus Claims Objection") [without exhibits] (Docket No. 10738) [a copy of which is attached hereto as Exhibit D]
- 15) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)
- 16) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit N]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit M attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 18 of Exhibit M attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit N has been

marked so as to demonstrate the manner in which the information listed in columns 3 through 18 of Exhibit M attached hereto was incorporated into each Personalized Notice.

Dated: November 20, 2007

/s/ Sheryl Betance
Sheryl Betance

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 20th day of November, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Leanne V. Rehder

Commission Expires: 3/2/08

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuige@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kcccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirrowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	garrick.sandra@pbqc.gov efile@pbqc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbqc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com ilyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com randall.eisenberg@fticonsulting.com	Counsel to Equity Security Holders Committee
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EXHIBIT C

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EXHIBIT D

Hearing Date And Time: November 29, 2007 at 10:00 a.m.
Response Date And Time: November 21, 2007 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
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DEBTORS' TWENTY-SECOND OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 502(b) AND
FED. R. BANKR. P. 3007 TO CERTAIN (A) DUPLICATE OR AMENDED CLAIMS, (B) EQUITY
CLAIMS, (C) INSUFFICIENTLY DOCUMENTED CLAIMS, (D) CLAIMS NOT REFLECTED ON
DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIMS, AND (F) CLAIMS SUBJECT TO
MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS
ASSERTING RECLAMATION, CLAIMS SUBJECT TO MODIFICATION THAT ARE SUBJECT TO
PRIOR ORDERS, AND MODIFIED CLAIMS ASSERTING RECLAMATION THAT ARE
SUBJECT TO PRIOR ORDERS

("TWENTY-SECOND OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (the "Twenty-Second Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Creditors' Committee"). On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (the "Equity Committee," and together with the Creditors' Committee, the "Statutory Committees").

3. On September 6, 2007, the Debtors filed the Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No.

9263) (the "Plan") and the Disclosure Statement With Respect To Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9264) (the "Disclosure Statement"). No order approving the Disclosure Statement or confirming the Plan has yet been entered by this Court.

4. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

6. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Court.²

¹ The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

² On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

7. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").

8. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

9. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³ Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of

³ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

10. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

11. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

12. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business operations. The Debtors stated that they needed to focus on five key areas:⁴ first, modifying the

⁴ In furtherance of the Debtors' transformation plan, on December 18, 2006, the Debtors announced their execution of an equity purchase and commitment agreement with certain investors and a plan framework support agreement with those investors and GM. On July 9, 2007, Delphi confirmed that it had formally terminated the equity purchase and commitment agreement and related plan framework support agreement. On July 18, 2007, Delphi announced that it had accepted a new proposal for an equity purchase and commitment
(cont'd)

Company's labor agreements to create a competitive arena in which to conduct business;⁵ second, concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company;⁶ third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus;⁷ fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive

(cont'd from previous page)

agreement (the "Delphi-Appaloosa EPCA") submitted by a group comprising a number of the original plan investors (affiliates of Appaloosa Management L.P., Harbinger Capital Partners Master Fund I, Ltd., Merrill Lynch, Pierce, Fenner & Smith Inc., and UBS Securities LLC) as well as Goldman Sachs & Co. and an affiliate of Pardus Capital Management, L.P. (collectively, the "New Plan Investors"). Under the Delphi-Appaloosa EPCA, the New Plan Investors agreed to invest up to \$2.55 billion in preferred and common equity in the reorganized Delphi to support the Company's transformation plan and plan of reorganization. This Court approved the Delphi-Appaloosa EPCA on August 2, 2007.

⁵ As of August 29, 2007, this Court has entered the following orders approving settlements between Delphi and each of its U.S. labor unions:

- International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (Docket No. 8693);
- International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communication Workers of America (Docket No. 9106);
- International Association of Machinists and Aerospace Workers and its District 10 and Tool and Die Makers Lodge 78, the International Brotherhood of Electrical Workers and its Local 663, and Locals 832S, 18S, and 101S of the International Union of Operating Engineers (Docket No. 9107); and
- United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and USW Local 87L (Docket No. 9169).

On September 4, 2007, at Delphi's request, this Court entered an order withdrawing without prejudice Delphi's motion for order under sections 1113(c) and 1114(g) of the Bankruptcy Code authorizing rejection of collective bargaining agreements and modification of retiree welfare benefits (Docket No. 9221).

⁶ On September 6, 2007, Delphi announced that it has entered into agreements with GM consisting of a Global Settlement Agreement and a Master Restructuring Agreement, both of which are subject to this Court's approval as part of the plan confirmation process. Delphi's comprehensive settlement with GM resolves all outstanding disputes between Delphi and GM. The Global Settlement Agreement and Master Restructuring Agreement were filed as Exhibits 7.20(a) and 7.20(b) to the Plan, respectively. See Docket No. 9263.

⁷ In connection with their March 31, 2006 announced transformation plan, the Debtors classified "core" and "non-core" product lines and plants. The Debtors have been working to divest non-core assets so as to maximize the value of their estates for stakeholders. During the 2006 and 2007 calendar years, for example, the Debtors sold substantially all of the assets related to MobileAria, Inc., their chapter 11 affiliate, and their brake hose and catalyst businesses. The Debtors also obtained court approval for the sale of substantially all of the assets of their Saltillo, Mexico brake plant business. In addition, as announced publicly, the Debtors anticipate selling additional non-core assets, including, without limitation, their steering, interior, and closures businesses.

and aligned with its product portfolio and manufacturing footprint;⁸ and devising a workable solution to their current pension situation.⁹

E. The Debtors' Plan Of Reorganization

13. By filing the Plan and related Disclosure Statement on September 6, 2007, the Debtors reached another key milestone in their chapter 11 cases. The Plan is based upon a series of global settlements and compromises that involve every major constituency in the Debtors' reorganization cases. A hearing on the Debtors' solicitation procedures and Disclosure Statement commenced on October 3, 2007 and is scheduled to continue on November 8, 2007. If this Court authorizes the Debtors to begin soliciting acceptances or rejections of the Plan (as such Plan may be modified) by November 21, 2007, the Debtors expect to confirm their Plan and commence the rights offering contemplated by the Plan in January 2008 and emerge from chapter 11 as soon as practicable thereafter. Currently, the Debtors expect to emerge from these chapter 11 cases by the end of the first quarter of 2008.

⁸ As part of this effort, effective July 1, 2006, the Company realigned its business operations to focus its product portfolio on core technologies for which the Company believes it has significant competitive and technological advantages. The Company's revised operating structure consists of its four core business segments: Electronics and Safety, Thermal Systems, Powertrain Systems, and Electrical/Electronic Architecture. The Company also has two additional segments, Steering and Automotive Holdings Group, which will be transitioned as part of the Company's transformation plan. To ensure that their organizational and cost structure is competitive, the Debtors obtained an Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Authorizing Debtors To Enter Into Finance Outsourcing Agreement on April 23, 2007 (Docket No. 7773) (the "Finance Outsourcing Order"). The Finance Outsourcing Order authorized the Debtors to outsource certain of the Debtors' accounts receivable, accounts payable, fixed assets, travel and expense reporting, general ledger, and contract administration processes and significantly reduce SG&A expenses as part of their transformation plan.

⁹ To that end, on May 31, 2007, this Court granted the Debtors' motion for authority to perform under the terms of those certain September 30, 2006 pension plan year funding waivers, which were approved by the IRS on May 1, 2007, for both the Delphi Hourly-Rate Employees Plan and the Delphi Retirement Program for Salaried Employees (collectively, the "Pension Plans"). On July 13, 2007, the IRS modified the conditional funding waivers granted to Delphi related to the Pension Plans, extending the dates by which Delphi is required to file a plan of reorganization and emerge from chapter 11 to December 31, 2007 and February 29, 2008, respectively. On September 28, 2007, the IRS approved a similar waiver with respect to the Delphi Hourly-Rate Employees Plan for the September 30, 2007 pension plan year. On October 25, 2007, this Court granted the Debtors' motion for authority to perform under the terms of that waiver. On October 4, 2007, the IRS, at Delphi's request, further modified the conditions to the initial waivers so that they are generally consistent with the conditions to the most recent waiver.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

F. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

15. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

16. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) (collectively, the "Schedules and Statements") and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

17. In addition, the Debtors published the Bar Date Notice in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and the Vindicator, and electronically through posting on the Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

18. Approximately 16,700 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. The Debtors have filed 21 omnibus Claims¹⁰ objections, pursuant to which this Court has disallowed and expunged 9,350 Claims and modified approximately 3,000 Claims. In addition, the hearings with respect to approximately 900 Claims have been adjourned to future claims hearings pursuant to the Claims Objection Procedures Order (as defined below).

¹⁰ The Debtors filed objections on September 19, 2006 (Docket No. 5151), October 31, 2006 (Docket Nos. 5451 and 5452), December 8, 2006 (Docket Nos. 6099 and 6100), January 12, 2007 (Docket Nos. 6571 and 6585), February 15, 2007 (Docket Nos. 6962 and 6968), March 16, 2007 (Docket Nos. 7300 and 7301), April 27, 2007 (Docket Nos. 7824 and 7825), May 22, 2007 (Docket Nos. 7998 and 7999), June 15, 2007 (Docket Nos. 8270 and 8271), and July 13, 2007 (Docket Nos. 8616 and 8617), August 24, 2007 (Docket No. 9151), and September 21, 2007 (Docket No. 9535).

19. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

20. In this Twenty-Second Omnibus Claims Objection, the Debtors are objecting to 131 Proofs of Claim.

Relief Requested

21. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 disallowing and expunging (a) those Claims set forth on Exhibit A hereto as "Claims To Be Expunged" because they are duplicative of other Claims or have been amended or superseded by later-filed Claims, (b) those Claims set forth on Exhibit B attached hereto because they were filed by holders of Delphi common stock solely on account of their stock holdings, (c) those Claims set forth on Exhibit C hereto because they contain insufficient documentation in support of the Claims asserted, (d) those Claims set forth on Exhibit D-1 hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, (e) the Claim set forth on Exhibit D-2 hereto, which was filed by a taxing authority, because it asserts a liability and dollar amount that is not reflected on the

Debtors' books and records, (f) those Claims set forth on Exhibit D-3 hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records and were untimely filed pursuant to the Bar Date Order, (g) the Claim set forth on Exhibit D-4 hereto, which was filed by a taxing authority, because it asserts a liability and dollar amount that is not reflected on the Debtors' books and records and was untimely filed pursuant to the Bar Date Order, (h) those Claims set forth on Exhibit D-5 hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records and were modified pursuant to prior orders, (i) those Claims set forth on Exhibit E-1 hereto because they were untimely filed pursuant to the Bar Date Order, and (j) those Claims set forth on Exhibit E-2 hereto, which were filed by taxing authorities, because they were untimely filed pursuant to the Bar Date Order.

22. In addition, by the Objection the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 revising (a) the asserted amount or classification, and/or changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit F-1 hereto, (b) the asserted amount with respect to the Claims set forth on Exhibit F-2 hereto, which were filed by taxing authorities, (c) the asserted amount and/or classification with respect to the Claims set forth on Exhibit F-3 hereto, some of which are subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, and others of which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses, (d) the asserted amount or classification, and/or changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit F-4 hereto that were modified pursuant to prior orders, and (e) the asserted amount and/or classification with respect to the Claims set forth

on Exhibit F-5 hereto that were modified pursuant to prior orders, some of which are subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, and others of which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses.

Objections To Claims

G. Duplicate Or Amended Claims

23. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain of the Proofs of Claim in fact assert duplicate Claims (each, a "Duplicate Claim") for a single liability. In some instances, Duplicate Claims arose when a Claimant filed Proofs of Claim against multiple Debtor entities for the same liability. In an effort to eliminate the Duplicate Claims, the Debtors reviewed the Proofs of Claim, the supporting documentation provided in those Proofs of Claim, and the Debtors' Schedules and Statements to determine which duplicate claim should be the surviving claim.

24. Additionally, the Debtors determined that many Claims evidenced by Proofs of Claim were subsequently amended or superseded by other Proofs of Claim filed by creditors with respect to the same liabilities (the "Amended Claims"). For instance, many Amended Claims were filed to amend an amount previously claimed in an earlier Proof of Claim (the "Original Claim"). Other Amended Claims were filed to amend the classification of part or all of an earlier Original Claim.

25. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Debtors wish to eliminate the Duplicate Claims. In addition, the Debtors wish to eliminate from the Debtors' claims register Original

Claims for which Amended Claims were subsequently filed (collectively, the "Duplicate Or Amended Claims").

26. Set forth on Exhibit A hereto is a list of Claims that the Debtors have identified as Duplicate Or Amended Claims. For each Duplicate Or Amended Claim, Exhibit A classifies a Proof of Claim as either a "Claim To Be Expunged" (the "Expunged Claim") or as a "Surviving Claim" (the "Surviving Claim"). Generally, the Surviving Claims reflect the classifications of the liabilities as reflected on the Debtors' Schedules and Statements.¹¹ The Debtors request that the Claims marked as Expunged Claims on Exhibit A be disallowed and expunged. With respect to the Claims on Exhibit A marked as Surviving Claims, the Debtors do not seek any relief at this time. The inclusion of the Surviving Claims on Exhibit A, however, does not reflect any view by the Debtors as to the ultimate validity of any such Claims. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Surviving Claims at a later date on any basis whatsoever, except as expressly provided in paragraph 69 below.

¹¹ As stated in the Global Notes And Statement Of Limitations, Methodology And Disclaimer Regarding Debtors' Schedules And Statements (the "Global Notes"), filed as part of the Debtors' Schedules and Statements:

Certain of the Debtors maintain consolidated books and records. Specifically, the books and records for Exhaust Systems Corporation, Environmental Catalysts LLC, ASEC Manufacturing General Partnership [("ASEC Manufacturing")], and ASEC Sales General Partnership [(collectively, the "Catalyst Entities")] are maintained in this manner. The financial information for these entities has been consolidated for purposes of the Schedules and Statements and such consolidated financial information has been included in the Schedules and Statements of each of [the Catalyst Entities].

Global Notes ¶ 19. To the extent that claimants filed Proofs of Claim against ASEC Manufacturing and one or more of the other Catalyst Entities, the Debtors have, for purposes of administrative convenience, retained the Claim filed against ASEC Manufacturing as the Surviving Claim. Undoubtedly, despite the consolidation of the books and records of the Catalyst Entities, claimants should not retain more than one Claim for a single liability. Nonetheless, the Debtors expressly reserve all of their rights to re-classify these obligations as obligations of another Debtor entity at a later date.

27. Accordingly, the Debtors (a) object to the Duplicate Or Amended Claims and (b) seek entry of an order disallowing and expunging the Duplicate Or Amended Claims in their entirety.

H. Equity Claims

28. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim filed against the Debtors in fact represent proofs of interest that were filed by or on behalf of a person or entities holding Delphi common stock (the "Equity Claims"). The Debtors caused the Claims Agent to serve notice of the Bar Date on holders of Delphi common stock to ensure that holders of stock who wished to assert claims against any of the Debtors that were not based solely upon their ownership of Delphi common stock would be afforded the opportunity to file claims in these chapter 11 cases.

29. The ownership of Delphi common stock constitutes an equity interest in Delphi, but does not constitute a "claim" against Delphi's estate as such term is defined in section 101(5) of the Bankruptcy Code. Furthermore, as set forth in the Bar Date Notice that was approved by this Court, creditors and equity holders were notified that they were not required to file proofs of claim based exclusively on ownership interests in Delphi common stock.¹²

¹² The Bar Date Order provides, in relevant part:

Proofs of Claim are not required, at this time, to be filed by any Person or Entity asserting a Claim of any of the types set forth below:

* * *

(h) Any holder of equity securities of, or other interests in, the Debtors solely with respect to such holder's ownership interest in or possession of such equity securities, or other interest; provided, however, that any such holder which wishes to assert a Claim against any of the Debtors that is not based solely upon its ownership of the Debtors' securities, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of claim on or prior to the General Bar Date in respect of such Claim.

Bar Date Order ¶5 (emphasis added).

30. Set forth on Exhibit B is a list of Equity Claims that the Debtors have identified as representing solely proofs of interest. The Debtors therefore seek to have these claims reclassified from Claims to interests and be disallowed and expunged. To the extent that the entities and individuals that filed the Equity Claims listed on Exhibit B hold valid equity interests in Delphi as of the applicable record date, the requested reclassification of the Proof of Claim and disallowance of the Claim will not impair any entitlements the Claimants may ultimately have under a plan of reorganization with respect to such holders' equity interests.

31. Accordingly, the Debtors (a) object to the Equity Claims and (b) seek entry of an order disallowing and expunging the Equity Claims in their entirety.

I. Insufficiently Documented Claims

32. During their Claims review, the Debtors discovered that certain Proofs of Claim do not include sufficient documentation to support the claim asserted (the "Insufficiently Documented Claims"). This deficiency in documentation has made it impossible for the Debtors to meaningfully review the asserted Claims. Although the Debtors contacted each Claimant which filed an Insufficiently Documented Claim (other than those Claimants which filed a blank proof of claim form, which made it impossible to identify a means of contacting such Claimants), the Debtors received no additional documentation from such Claimants.¹³

33. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only

¹³ Claimants which responded to the Debtors' communications and provided additional information are not included as part of this objection.

claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case). As a result of the failure of the Claimants identified on Exhibit C to provide sufficient documentation to permit an understanding of the basis for their Claims, those Claims do not make out a prima facie case against the Debtors.

34. The Insufficiently Documented Claims either (a) fail to assert a Claim, (b) fail to assert a monetary amount for the Claim, (c) state that there is no outstanding Claim against the Debtors, and/or (d) contain no documentation in support of the Claim or provide no evidence of the Debtors' liability for the Claim.

35. Attached hereto as Exhibit C is a list of the Insufficiently Documented Claims which the Debtors have identified as Claims that do not contain sufficient documentation to permit an understanding of the basis for the Claim.¹⁴ Accordingly, the Debtors (a) object to the Insufficiently Documented Claims and (b) seek entry of an order disallowing and expunging the Insufficiently Documented Claims in their entirety. In the event that this Court does not

¹⁴ Certain of the Claims on Exhibits A, B, C, D-1, D-2, D-3, D-4, D-5, E-1, E-2, F-1, F-2, F-3, F-4, and F-5 may be listed in the amount of \$0.00. This reflects the fact that the Claim amounts asserted by the Claimants in those instances is unliquidated.

disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to the Insufficiently Documented Claims at a later date on any basis whatsoever.

J. Claims Not Reflected On The Debtors' Books And Records

36. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records (the "Books And Records Claims"). The Debtors have also determined that a certain Proof of Claim filed by a taxing authority asserts a liability or dollar amount that is not owing pursuant to the Debtors' books and records (the "Books And Records Tax Claim"). In addition, the Debtors have determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records and, in addition, were not timely filed pursuant to the Bar Date (the "Untimely Books And Records Claims"). The Debtors have also determined that a certain Proof of Claim filed by a taxing authority asserts a liability or a dollar amount that is not owing pursuant to the Debtors' books and records and, in addition, was not timely filed pursuant to the Bar Date Order (the "Untimely Books And Records Tax Claim"). The Debtors have also determined that certain Proofs of Claim, which were modified pursuant to prior orders, assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records (the "Books And Records Claims That Are Subject To Prior Orders"). The Debtors believe that the parties asserting the Books And Records Claims, the Books And Records Tax Claim, the Untimely Books And Records Claims, the Untimely Books And Records Tax Claim, and the Books And Records Claims That Are Subject To Prior Orders are not creditors of the Debtors.

37. The bases for determining that the Debtors are not liable for an asserted Claim include, but are not limited to, the following: (a) the Debtors' books and records do not reflect the existence of the asserted Claim or of the Claimant asserting such Claim, (b) the

Debtors' books and records reflect that the Claim has been paid pursuant to a prior order of this Court, (c) the Debtors' books and records reflect that the asserted Claim was properly paid prior to the commencement of the Debtors' cases, and (d) the Claim constitutes a postpetition liability that has been paid by the Debtors in the ordinary course of the Debtors' businesses.

38. A claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "at least one of the allegations that is essential to the claim's legal sufficiency." WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). Once such an allegation is refuted, "the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence." Id.

39. Attached hereto as Exhibit D-1 is a list of the Books And Records Claims that the Debtors have identified as Claims for which the Debtors are not liable. Identified on Exhibit D-2 is the Books And Records Tax Claim that the Debtors have identified as a Claim for which the Debtors are not liable. Attached hereto as Exhibit D-3 is a list of the Untimely Books And Records Claims that the Debtors have identified as Claims for which the Debtors are not liable.¹⁵ Identified on Exhibit D-4 is the Untimely Books And Records Tax Claim that the Debtors have also identified as a Claim for which the Debtors are not liable.¹⁶ The Debtors object to the Untimely Books And Records Claims and Untimely Books And Records Tax Claim not only because the Debtors have no liability in respect thereof, but also because the Claims

¹⁵ The Untimely Books And Records Claims listed on Exhibit D-3 hereto were not included as part of the Motion For Order Under Fed. R. Bankr. P. 3003(c)(3) And 9006(b)(1) Deeming Certain Proofs Of Claim Timely Filed, dated September 29, 2006 (Docket No. 5238) (the "Claims Timeliness Motion").

¹⁶ The Untimely Books And Records Tax Claims listed on Exhibit D-4 hereto were not included as part of the Claims Timeliness Motion.

were not timely filed pursuant to the Bar Date Order.¹⁷ Attached hereto as Exhibit D-5 is a list of the Books And Records Claims That Are Subject To Prior Orders that the Debtors have identified as Claims for which the Debtors are not liable. If this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to any or all of the Books And Records Claims, the Books And Records Tax Claim, the Untimely Books And Records Claims, the Untimely Books And Records Tax Claim, and the Books And Records Claims That Are Subject To Prior Orders at a later date on any basis whatsoever.

40. Accordingly, the Debtors (a) object to the Books And Records Claims, the Books And Records Tax Claim, the Untimely Books And Records Claims, the Untimely Books And Records Tax Claim, and the Books And Records Claims That Are Subject To Prior Orders and (b) seek entry of an order disallowing and expunging the Books And Records Claims, the Books And Records Tax Claim, the Untimely Books And Records Claims, the Untimely Books And Records Tax Claim, and the Books And Records Claims That Are Subject To Prior Orders in their entirety.

K. Untimely Claims

41. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim was received by the Debtors after the Bar Date (the "Untimely Claim"). In addition, the Debtors have also determined that certain Proofs of Claim filed by taxing authorities were received by the Debtors after the Bar Date Order (the "Untimely Tax Claims"). The Debtors object to the Untimely Claims on the basis that it was not timely filed pursuant to the Bar Date Order. With respect to the Untimely Tax Claims, the Debtors also object to those Claims on the basis that they were not timely filed pursuant to the Bar Date Order.

¹⁷ See Bar Date Order cited supra note 14.

The Untimely Claims are identified on Exhibit E-1 hereto. The Untimely Tax Claims are identified on Exhibit E-2 hereto. Accordingly, the Debtors (a) object to the Untimely Claims and the Untimely Tax Claims¹⁸ and (b) seek entry of an order disallowing and expunging the Untimely Claims and the Untimely Tax Claims in their entirety.

L. Claims Subject To Modification

42. During the Debtors' review of the Proofs of Claim, the Debtors have determined that certain Claims (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (collectively, the "Claims Subject To Modification").

43. Although in this Twenty-Second Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claims Subject To Modification, based on an initial review, the Debtors have determined that their liability with respect to each such Claim does not exceed the dollar amount set forth on Exhibit F-1 hereto. Moreover, in some cases, the Debtors have determined that such Claims should be reclassified in the manner set forth on Exhibit F-1 hereto. Finally, in some cases, the Debtors have determined that such Claims should be asserted against a different Debtor entity, as indicated on Exhibit F-1 hereto by a change in the applicable case number. The bases for placing a Claim in the Claims Subject To Modification category of objection include, but are not limited to, the following: the asserted Claim (a) does not account for amounts that may have been paid or credited against such Claim prior to the commencement of these cases, (b) may include postpetition liabilities, (c) does not account for amounts that may

¹⁸ The Untimely Claims listed on Exhibit E-1 and the Untimely Tax Claims listed on Exhibit E-2 hereto were not included as part of the Claims Timeliness Motion.

have been paid or credited against such Claim following the commencement of these cases, (d) was docketed and filed against the wrong Debtor entity, and/or (e) is misclassified as a priority or secured claim. Thus, the Debtors seek to (i) convert the amount of each Claim Subject To Modification to a fully liquidated, U.S. dollar-denominated amount consistent with the Debtors' books and records and/or the liquidated amount requested by the Claimant (thus eliminating the unliquidated component), as appropriate, (ii) change the identity of the Debtor against which the Claim is asserted, and/or (iii) appropriately reclassify the Claim.

44. As stated above, a Claimant's Proof of Claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the claims asserted in each Claims Subject To Modification are actually owed by any of the Debtors.

45. Set forth on Exhibit F-1 hereto is a list of Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against a different Debtor than the one identified by the Claimant. For each Claim Subject To Modification, Exhibit F-1 reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed"¹⁹ and the proposed modified dollar amount and classification for the Claim and the Debtor against which the Claim should be asserted in a column titled "Claim As Modified."

46. The Debtors object to the amount, classification, and/or identity of the Debtor for each Claim Subject To Modification listed on Exhibit F-1 and request that each such

¹⁹ The Asserted Claim Amount on Exhibits F-1, F-2, F-3, F-4, and F-5 reflects only asserted liquidated claims.

Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit F-1. Thus, no Claimant listed on Exhibit F-1 would be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit F-1, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit F-1, subject to the Debtors' right to further object to each such Claim Subject To Modification. For clarity, Exhibit F-1 refers to the Debtor entities by case number and Exhibit G displays the formal name of eight Debtor entities and their associated bankruptcy case numbers referenced in Exhibit F-1.

47. The inclusion of the Claims Subject To Modification on Exhibit F-1, however, does not reflect the Debtors' view as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Claims Subject To Modification at a later date on any basis whatsoever.

48. Accordingly, the Debtors (a) object to the asserted amount, classification, and/or identity of the Debtor for each Claim Subject To Modification and (b) seek an order modifying the Claims Subject To Modification to reflect the Modified Total, classification for the Claim, and/or the Debtor against which such Claim should be asserted, as set forth on Exhibit F-1.

M. Tax Claims Subject To Modification

49. In addition, the Debtors have also determined that certain Proofs of Claim filed by taxing authorities are overstated (the "Tax Claims Subject To Modification").

50. Identified on Exhibit F-2 hereto is a list of the Tax Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified,

fully liquidated claim amount. For the Tax Claims Subject To Modification, Exhibit F-2 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification which the Tax Claims Subject To Modification should be asserted in a column titled "Claim As Modified."

51. The Debtors object to the amount for each Tax Claim Subject To Modification listed on Exhibit F-2 and request that such Claims be revised to reflect the amount listed in the "Tax Claim As Modified" column of Exhibit F-2. Thus, no Claimants listed on Exhibit F-2 would be entitled to (a) recover for any Tax Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit F-2, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than one whose case number is listed in the "Claim As Modified" column on Exhibit F-2, subject to the Debtors' right to further object to each such Tax Claim Subject To Modification. For clarity, Exhibit F-1 refers to the Debtor entities by case number and Exhibit G displays the formal name of eight Debtor entities and their associated bankruptcy case numbers referenced in Exhibit F-2.

52. Accordingly, the Debtors (a) object to the asserted amount for each Tax Claim Subject To Modification and (b) seek an order modifying the Tax Claims Subject To Modification to reflect the Modified Total and/or classification, as set forth on Exhibit F-2.

N. Modified Claims Asserting Reclamation

53. In addition, the Debtors have also determined that certain Claims (the "Modified Claims Asserting Reclamation") (a)(i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter

agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid.

54. Set forth on Exhibit F-3 hereto is a list of Modified Claims Asserting Reclamation that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against the appropriate Debtor. For each Modified Claim Asserting Reclamation, Exhibit F-3 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification for the Modified Claim Asserting Reclamation, and the Debtor against which such Claim should be asserted, in a column titled "Claim As Modified."

55. The Debtors object to the amount, classification, and/or identity of the Debtor for each Modified Claim Asserting Reclamation listed on Exhibit F-3 and request that each such Claim be revised to reflect the amount, classification, and identity of the Debtor listed in the "Claim As Modified" column of Exhibit F-3. Thus, no Claimant listed on Exhibit F-3 would be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit F-3, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, or (c) assert a Claim against a

Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-3, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. For clarity, Exhibit F-3 refers to the Debtor entities by case number and Exhibit G displays the formal name of eight Debtor entities and their associated bankruptcy case numbers referenced in Exhibit F-3.

56. Accordingly, the Debtors (a) object to the amount, classification, and/or identity of the Debtor for the Modified Claims Asserting Reclamation and (b) seek an order modifying the Modified Claims Asserting Reclamation to reflect the Modified Total, classification, and/or identity of the Debtor against which such Claim should be asserted, as set forth on Exhibit G.

O. Claims Subject To Modification That Are Subject To Prior Orders

57. During the Debtors' review of the Proofs of Claim, the Debtors have determined that certain Claims, which were modified pursuant to prior orders, (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (collectively, the "Claims Subject To Modification That Are Subject To Prior Orders").

58. Although in this Twenty-Second Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claims Subject To Modification That Are Subject To Prior Orders, based on an initial review, the Debtors have determined that their liability with respect to each such Claim does not exceed the dollar amount set forth on Exhibit F-4 hereto. Moreover, in some cases, the Debtors have determined that such Claims should be reclassified in the manner set forth on Exhibit F-4 hereto. Finally, in some cases, the Debtors have determined that such Claims should be asserted against a different Debtor entity, as indicated on Exhibit F-4

hereto by a change in the applicable case number. The bases for placing a Claim in the Claims Subject To Modification That Are Subject To Prior Orders category of objection include, but are not limited to, the following: the asserted Claim (a) does not account for amounts that may have been paid or credited against such Claim prior to the commencement of these cases, (b) may include postpetition liabilities, (c) does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases, (d) was docketed and filed against the wrong Debtor entity, and/or (e) is misclassified as a priority or secured claim. Thus, the Debtors seek to (i) convert the amount of each Claim Subject To Modification And Subject To Prior Orders to a fully liquidated, U.S. dollar-denominated amount consistent with the Debtors' books and records and/or the liquidated amount requested by the Claimant (thus eliminating the unliquidated component), as appropriate, (ii) change the identity of the Debtor against which the Claim is asserted, and/or (iii) appropriately reclassify the Claim.

59. As stated above, a Claimant's Proof of Claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the claims asserted in each Claims Subject To Modification That Are Subject To Prior Orders are actually owed by any of the Debtors.

60. Set forth on Exhibit F-4 hereto is a list of Claims Subject To Modification That Are Subject To Prior Orders that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against a different Debtor than the one identified by the Claimant. For each Claim Subject To Modification That Is Subject To Prior Orders, Exhibit F-4 reflects the amount, classification, and Debtor asserted in the Claimant's

Proof of Claim in a column titled "Claim As Docketed," and the proposed modified dollar amount and classification for the Claim and the Debtor against which the Claim should be asserted, in a column titled "Claim As Modified."

61. The Debtors object to the amount, classification, and/or identity of the Debtor for each Claim Subject To Modification And Subject To Prior Orders listed on Exhibit F-4 and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit F-4. Thus, no Claimant listed on Exhibit F-4 would be entitled to (a) recover for any Claim Subject To Modification That Is Subject To Prior Orders in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit F-4, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit F-4, subject to the Debtors' right to further object to each such Claim Subject To Modification That Is Subject To Prior Orders. For clarity, Exhibit F-4 refers to the Debtor entities by case number and Exhibit G displays the formal name of eight Debtor entities and their associated bankruptcy case numbers referenced in Exhibit F-4.

62. The inclusion of the Claim Subject To Modification And Subject To Prior Orders on Exhibit F-4, however, does not reflect the Debtors' view as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Claims Subject To Modification That Are Subject To Prior Orders at a later date on any basis whatsoever.

63. Accordingly, the Debtors (a) object to the asserted amount, classification, and/or identity of the Debtor for each Claims Subject To Modification That Are Subject To Prior

Orders and (b) seek an order modifying the Claims Subject To Modification And Subject To Prior Orders to reflect the Modified Total, classification for the Claim, and/or the Debtor against which such Claim should be asserted, as set forth on Exhibit F-4.

P. Modified Claims Asserting Reclamation And Subject To Prior Orders

64. In addition, the Debtors have also determined that certain Claims that were modified pursuant to prior orders (the "Modified Claims Asserting Reclamation That Are Subject To Prior Orders") (a)(i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid.

65. Set forth on Exhibit F-5 hereto is a list of Modified Claims Asserting Reclamation That Are Subject To Prior Orders that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against the appropriate Debtor. For each Modified Claim Asserting Reclamation That Is Subject To Prior Orders, Exhibit F-5 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification for the Modified Claim Asserting Reclamation That Is Subject To Prior Orders, and the Debtor against which such Claim should be asserted, in a column titled "Claim As Modified."

66. The Debtors object to the amount, classification, and/or identity of the Debtor for each Modified Claim Asserting Reclamation That Is Subject To Prior Orders listed on Exhibit F-5 and request that each such Claim be revised to reflect the amount, classification, and identity of the Debtor listed in the "Claim As Modified" column of Exhibit F-5. Thus, no Claimant listed on Exhibit F-5 would be entitled to (a) recover for any Modified Claim Asserting Reclamation That Is Subject To Prior Orders in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit F-5, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-5, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation That Is Subject To Prior Orders. For clarity, Exhibit F-5 refers to the Debtor entities by case number and Exhibit G displays the formal name of eight Debtor entities and their associated bankruptcy case numbers referenced in Exhibit F-5.

67. Accordingly, the Debtors (a) object to the amount, classification, and/or identity of the Debtor for the Modified Claims Asserting Reclamation That Are Subject To Prior Orders and (b) seek an order modifying the Modified Claims Asserting Reclamation That Are Subject To Prior Orders to reflect the Modified Total, classification, and/or identity of the Debtor against which such Claim should be asserted, as set forth on Exhibit G.

Separate Contested Matters

68. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Twenty-Second Omnibus Claims

Objection, each such Claim and the objection to such Claim asserted in this Twenty-Second Omnibus Claims Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Twenty-Second Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

69. The Debtors expressly reserve the right to amend, modify, or supplement this Twenty-Second Omnibus Claims Objection and to file additional objections to the Proofs of Claim or any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Twenty-Second Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

70. Responses to the Twenty-Second Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

Q. Filing And Service Of Responses

71. To contest an objection, responses (each, a "Response"), if any, to the Twenty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in

accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on November 21, 2007.**

R. Contents Of Responses

72. Every Response to this Twenty-Second Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

S. Timely Response Required

73. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Twenty-Second Omnibus Claims Objection.

74. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose Proof of Claim is subject to the Twenty-Second Omnibus Claims Objection and who is served with the Twenty-Second Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in the Twenty-Second Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures

Order, the Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Hearing Procedures Order.

75. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

76. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Twenty-Second Omnibus Claims Objection Order

77. Service of any order with regard to this Twenty-Second Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

78. Questions about this Twenty-Second Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be

directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the Claims Agent at 1-888-249-2691 or www.delphidocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

79. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), the Ninth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered October 19, 2007 (Docket No. 10661), and the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

80. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Twenty-Second Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the

Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B, C, D-1, D-2, D-3, D-4, D-5, E-1, and E-2, is attached hereto as Exhibit H. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits F-1, F-2, F-3, F-4, and F-5 is attached hereto as Exhibit I. Claimants will receive a copy of this Twenty-Second Omnibus Claims Objection without Exhibits A through I hereto. Claimants will nonetheless be able to review Exhibits A through I hereto free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

81. Because the legal points and authorities upon which this objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
October 26, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 15225	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)		Claim Number: 15224	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 07/31/2006			Date Filed: 07/31/2006		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
GIBBS DIE CASTING CORPORATION	Priority		GIBBS DIE CASTING CORPORATION	Priority:	
BARNES & THORNBURG LLP	Administrative:		BARNES & THORNBURG LLP	Administrative:	
11 S MERIDIAN ST	Unsecured: \$366,338.17		11 S MERIDIAN ST	Unsecured: \$228,980.13	
INDIANAPOLIS, IN 46204-3535	Total: \$366,338.17		INDIANAPOLIS, IN 46204-3535	Total: \$228,980.13	
Claim Number: 7417	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 16718	Debtor: DELPHI CORPORATION (05-44481)	
Date Filed: 06/05/2006			Date Filed: 10/04/2007		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
HENDRICKSON DAVID	Priority		HENDRICKSON	Priority: UNL	
1012 NOTTINGHAM LN	Administrative:		1012 NOTTINGHAM LN	Administrative:	
KOKOMO, IN 46902	Unsecured: UNL		KOKOMO, IN 46902	Unsecured:	
	Total: UNL			Total: UNL	
Claim Number: 16626	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)		Claim Number: 10218	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 07/17/2007			Date Filed: 07/21/2006		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Priority \$5,946.75		MILLWOOD INC DBA LIBERTY INDUSTRIES INC	Priority: \$55,995.04	
KRUGLIAK WILKINS GRIFFITHS & DOUGHERTY CO LPA	Administrative:		KRUGLIAK WILKINS GRIFFITHS & DOUGHERTY CO LPA	Administrative:	
4775 MUNSON ST NW	Unsecured: \$214,220.75		4775 MUNSON ST NW	Unsecured: \$164,172.46	
PO BOX 36963	Total: \$220,167.50		PO BOX 36963	Total: \$220,167.50	
CANTON, OH 44735-6963			CANTON, OH 44735-6963		
Claim Number: 10847	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 16715	Debtor: DELPHI CORPORATION (05-44481)	
Date Filed: 07/25/2006			Date Filed: 09/27/2007		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
SOSNOWCHIK THOMAS J	Priority UNL		SOSNOWCHIK THOMAS J	Priority:	
37407 S JADE CREST DR	Administrative:		37407 S JADE CREST DR	Administrative:	
TUCSON, AZ 85739	Unsecured:		TUCSON, AZ 85739	Unsecured: \$76,442.00	
	Total: UNL			Total: \$76,442.00	

Total Claims to be Expunged: 4
Total Asserted Amount to be Expunged: \$586,505.67

*UNL stands for unliquidated

EXHIBIT B - EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
BILL R WAGGERMAN 34850 MISSION BELLVIEW LOUISBURG, KS 66053-7175	5550	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	05/10/2006	DELPHI CORPORATION (05-44481)
BILLY GENE ISENHOWER 414 WINTERBROOK OLATHE, KS 66062-1805	5813	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	05/15/2006	DELPHI CORPORATION (05-44481)
DARLENE I MORRISON 239 LAUREL ST YOUNGSTOWN, OH 44505-1923	7266	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	06/01/2006	DELPHI CORPORATION (05-44481)
DONALD J MOSES 1206 WILSON STURGIS, MI 49091-2247	13516	Secured: Priority: _____ UNL Administrative: Unsecured: _____ UNL Total: _____ UNL	07/31/2006	DELPHI CORPORATION (05-44481)
ETTA MARIE WALTON 659 W 400S SHELBYVILLE, IN 46176-9317	7715	Secured: Priority: _____ UNL Administrative: Unsecured: _____ UNL Total: _____ UNL	06/09/2006	DELPHI CORPORATION (05-44481)
EUGENE J PETERSON AS PETERSON UTHE MD UNIFORM GIFTS TO MINORS ACT 229 MARSH ISLAND DR CHESAPEAKE, VA 23320-9245	8499	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	06/26/2006	DELPHI CORPORATION (05-44481)
HOWARD L WEBER AND SHIRLEY E WEBER JT TEN 35652 JOHNSTOWN RD FARMINGTON HILLS, MI 48335-2015	4131	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	05/01/2006	DELPHI CORPORATION (05-44481)
JAY V DAVENPORT 113 VENUS WAY BONAIRE, GA 31005-3337	6512	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	05/22/2006	DELPHI CORPORATION (05-44481)

*UNL stands for unliquidated

EXHIBIT B - EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
JERRY JAGER JR 4545 HWY 589 SUMRALL, MS 39482-3978	4340	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	05/02/2006	DELPHI CORPORATION (05-44481)
MARK S WALERZAK 10371 ST JOHN DR ALGONAC, MI 48001-4241	9203	Secured: Priority: _____ UNL Administrative: Unsecured: _____ Total: _____ UNL	07/10/2006	DELPHI CORPORATION (05-44481)
SAM HOWARD JR 2205 LILAC CIRCLE MCKINNEY, TX 75071	7813	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	06/12/2006	DELPHI CORPORATION (05-44481)
VIOLA F CHRISTOPHER 4795 GRAN RIVER GLEN DULUTH, GA 30096	3682	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	05/01/2006	DELPHI CORPORATION (05-44481)
WILLIAM P UNRATH 310 TRAVERSE DR PITTSBURGH, PA 15236-4463	5673	Secured: Priority: _____ UNL Administrative: Unsecured: _____ Total: _____ UNL	05/12/2006	DELPHI CORPORATION (05-44481)
WILLIAM P UNRATH SR AND MARLENE UNRATH TEN ENT 310 TRAVERSE DR PITTSBURGH, PA 15236-4463	5674	Secured: Priority: _____ UNL Administrative: Unsecured: _____ Total: _____ UNL	05/12/2006	DELPHI CORPORATION (05-44481)
ZOFKO MARTIN 8978 ALTURA DR NE WARREN, OH 44484	16084	Secured: Priority: _____ UNL Administrative: Unsecured: _____ Total: _____ UNL	08/09/2006	DELPHI CORPORATION (05-44481)

Total: 15 UNL

EXHIBIT C - INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
JANET M GORDON 20437 ARDMORE DETROIT, MI 48235-1510	11157	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	07/26/2006	DELPHI CORPORATION (05-44481)
OLD DOMINION FREIGHT LINE I PO BOX 60908 CHARLOTTE, NC 28260	4424	Secured: Priority: Administrative: Unsecured: _____ \$3,715.40 Total: _____ \$3,715.40	05/02/2006	DELPHI CORPORATION (05-44481)
RADIAL JERRIK INC 102 W JULIE DR TEMPE, AZ 85283	3711	Secured: Priority: Administrative: Unsecured: _____ \$6,345.00 Total: _____ \$6,345.00	05/01/2006	DELPHI CORPORATION (05-44481)
Total:		3		\$10,060.40

*UNL stands for unliquidated

EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ARAMARK UNIFORM & CAREER APPAREL INC DBA ARAMARK UNIFORM SERVICES AND ARAMARK ATTN ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 6830	10389	Secured: Priority: Administrative: Unsecured: \$11,532.14 Total: \$11,532.14	07/24/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
DANIEL F YOUNG INC 1235 WESTLAKES DR STE 255 BERWYN, PA 19312	7745	Secured: Priority: Administrative: Unsecured: \$300.00 Total: \$300.00	06/09/2006	DELPHI CORPORATION (05-44481)
HIRSCHMANN AUTOMOTIVE GMBH 405 LEXINGTON AVE 42ND FL NEW YORK, NY 10174	2280	Secured: Priority: Administrative: Unsecured: \$224,681.70 Total: \$224,681.70	03/10/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HIRSCHMANN CAR COMMUNICATIONS GMBH FULBRIGHT & JAWORSKI LLP 666 FIFTH AVE NEW YORK, NY 10103	14313	Secured: Priority: Administrative: Unsecured: \$263,963.41 Total: \$263,963.41	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ITAPSA S A DE C V ATTN C MENDELJIAN 1101 TECHNOLOGY DR 100 ANN ARBOR, MI 48108	9512	Secured: \$221,044.31 Priority: Administrative: Unsecured: \$51,085.79 Total: \$272,130.10	07/14/2006	DELPHI CORPORATION (05-44481)
JAMES HUTZ JR 6365 THOMPSON SHARPSVILLE RD FOWLER, OH 44418	3139	Secured: Priority: Administrative: Unsecured: \$2,157,683.93 Total: \$2,157,683.93	04/28/2006	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF CARBY CORPORATION ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 7601	15491	Secured: Priority: Administrative: Unsecured: \$5,340.00 Total: \$5,340.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
MORGAN ADVANCED CERAMICS DIAMONEX PRODUCTS DIV KILPATRICK STOCKTON LLP 1100 PEACHTREE ST STE 2800 ATLANTA, GA 30309	11534	Secured: \$550,547.81 Priority: Administrative: Unsecured: Total: \$550,547.81	07/27/2006	DELPHI CORPORATION (05-44481)
SABIN METAL CORPORATION 300 PANTIGO PL STE 102 EAST HAMPTON, NY 11937	8510	Secured: Priority: Administrative: Unsecured: \$10,583.35 Total: \$10,583.35	06/26/2006	ASEC MANUFACTURING GENERAL PARTNERSHIP (05-44482)
SEMITOOL INC PO BOX 60000 FILE 72530 SAN FRANCISCO, CA 94160-2530	5208	Secured: Priority: Administrative: Unsecured: \$5,480.05 Total: \$5,480.05	05/08/2006	DELPHI CORPORATION (05-44481)
SIEMENS VDO AUTOMOTIVE INC SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	2773	Secured: Priority: Administrative: Unsecured: \$2,291,767.58 Total: \$2,291,767.58	04/26/2006	DELPHI CORPORATION (05-44481)
THYSSENKRUPP ELEVATOR 1500 S SUNKIST ST STE B ANAHEIM, CA 92806	5646	Secured: Priority: UNL Administrative: Unsecured: \$69.63 Total: \$69.63	05/11/2006	DELPHI CONNECTION SYSTEMS (05-44624)
TNT LOGISTICS NORTH AMERICA IN 10751 DEERWOOD PK BLVD STE 200 JACKSONVILLE, FL 32256	6940	Secured: Priority: Administrative: Unsecured: \$14,465.00 Total: \$14,465.00	05/26/2006	DELPHI CORPORATION (05-44481)
Total:		13	\$5,808,544.70	

*UNL stands for unliquidated

EXHIBIT D-2 - BOOKS AND RECORDS TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
STATE OF ALABAMA DEPARTMENT OF REVENUE PO BOX 320001 MONTGOMERY, AL 36132-0001	1775	Secured: Priority: \$157,059.64 Administrative: Unsecured: _____ Total: \$157,059.64	02/06/2006	DELPHI CORPORATION (05-44481)
Total:		1		\$157,059.64

EXHIBIT D-3 - UNTIMELY BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
A SCHULMAN INC VORYS SATER SEYMOUR AND PEASE LLP 2100 ONE CLEVELAND CTR 1375 E NINTH ST CLEVELAND, OH 44114	16627	Secured: \$134,297.99 Priority: Administrative: Unsecured: _____ Total: \$134,297.99	07/17/2007	DELPHI CORPORATION (05-44481)
SCOTT DARRYL REESE C O 329 BASKET BRANCH OXFORD, MI 48371-6359	16709	Secured: Priority: \$40,844.62 Administrative: Unsecured: _____ Total: \$40,844.62	09/18/2007	DELPHI CORPORATION (05-44481)

Total: 2 \$175,142.61

EXHIBIT D-4 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
UNEMPLOYMENT INSURANCE AGENCY 3024 W GRAND BLVD STE 11 500 DETROIT, MI 48202-6024	16721	Secured: Priority: Administrative: \$1,651.43 Unsecured: Total: \$1,651.43	10/09/2007	DELPHI CORPORATION (05-44481)
Total:		1		\$1,651.43

EXHIBIT D-5 - BOOKS AND RECORDS CLAIMS THAT ARE SUBJECT TO PRIOR ORDERS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	1139	Secured: Priority: Administrative: Unsecured: <u>\$93,039.28</u> Total: <u>\$93,039.28</u>	12/13/2005	DELPHI CORPORATION (05-44481)
BERKSHIRE INVESTMENTS LLC CHICAGO EXTRUDED METALS CO 1601 S 54TH AVE CICERO, IL 60804	9653	Secured: <u>\$177,062.67</u> Priority: Administrative: Unsecured: <u> </u> Total: <u>\$177,062.67</u>	07/17/2006	DELPHI CORPORATION (05-44481)
CARLISLE PLASTICS COMPANY INC 320 S OHIO AVE PO BOX 146 NEW CARLISLE, OH 45344-0146	190	Secured: Priority: Administrative: Unsecured: <u>\$3,178.68</u> Total: <u>\$3,178.68</u>	10/28/2005	DELPHI CORPORATION (05-44481)
GORMAN JOHN M CO INC 2844 KEENAN AVE DAYTON, OH 45414-4914	11937	Secured: Priority: Administrative: Unsecured: <u>\$17,280.45</u> Total: <u>\$17,280.45</u>	07/28/2006	DELPHI CORPORATION (05-44481)
HYDRA AIR INC 8208 INDY LN INDIANAPOLIS, IN 46214-2326	15353	Secured: Priority: Administrative: Unsecured: <u>\$930.45</u> Total: <u>\$930.45</u>	07/31/2006	DELPHI CORPORATION (05-44481)
SPCP GROUP LLC AS ASSIGNEE OF BEAVER MANUFACTURING COMPANY TWO GREENWICH PLZ 1ST FL GREENWICH, CT 6830	14133	Secured: Priority: Administrative: Unsecured: <u>\$267,469.05</u> Total: <u>\$267,469.05</u>	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
UNISEAL INC PO BOX 6288 EVANSVILLE, IN 47719	1916	Secured: Priority: Administrative: Unsecured: <u>\$48,784.11</u> Total: <u>\$48,784.11</u>	02/08/2006	DELPHI CORPORATION (05-44481)
VLR EMBEDDED INC 3035 W 15TH ST PLANO, TX 75075	285	Secured: Priority: Administrative: Unsecured: <u>\$59,571.89</u> Total: <u>\$59,571.89</u>	11/02/2005	DELPHI CORPORATION (05-44481)

*UNL stands for unliquidated

*The asserted and docketed debtor, classification, and amount is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

EXHIBIT D-5 - BOOKS AND RECORDS CLAIMS THAT ARE SUBJECT TO PRIOR ORDERS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
Total:		8		\$667,316.58

*UNL stands for unliquidated

Page 2 of 2

*The asserted and docketed debtor, classification, and amount is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

EXHIBIT E-1 - UNTIMELY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PIETRA JAMES 1130 SUZYLYNN YOUNGSTOWN, OH 44512	16717	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	10/05/2007	DELPHI CORPORATION (05-44481)
SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614	16716	Secured: Priority: Administrative: Unsecured: _____ \$26,076.60 Total: _____ \$26,076.60	09/26/2007	DELPHI CORPORATION (05-44481)
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION 33 WHITEHALL ST NEW YORK, NY 10004	16728	Secured: Priority: Administrative: _____ UNL Unsecured: _____ Total: _____ UNL	10/18/2007	DELPHI CORPORATION (05-44481)
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION TRIAL ATTORNEY 33 WHITEHALL ST NEW YORK, NY 10004	16727	Secured: Priority: _____ UNL Administrative: Unsecured: _____ Total: _____ UNL	10/18/2007	DELPHI CORPORATION (05-44481)

Total: 4 \$26,076.60

EXHIBIT E-2 - UNTIMELY TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
COMMONWEALTH OF VIRGINIA DEPT OF TAXATION PO BOX 2156 RICHMOND, VA 23218	16729	Secured: Priority: Administrative: \$14,579.98 Unsecured: Total: \$14,579.98	10/18/2007	DELPHI CORPORATION (05-44481)
STATE OF MICHIGAN DEPARTMENT OF TREASURY 3030 W GRAND BLVD STE 200 10TH FL CADILLAC PL DETROIT, MI 48202	16725	Secured: Priority: Administrative: \$4,239.59 Unsecured: Total: \$4,239.59	10/17/2007	DELPHI CORPORATION (05-44481)
STATE OF MICHIGAN DEPARTMENT OF TREASURY ASSISTANT ATTORNEY GENERAL CADILLAC PL 3030 W GRAND BLVD 10TH FL STE 200 DETROIT, MI 48202	16724	Secured: Priority: \$10,459,293.50 Administrative: Unsecured: Total: \$10,459,293.50	10/17/2007	DELPHI CORPORATION (05-44481)
Total:		3		\$10,478,113.07

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 10589 Date Filed: 07/25/2006 Docketed Total: \$136,561.72 Filing Creditor Name and Address: AMD INTERNATIONAL SALES & SERVICE LTD 915 DEGUIGNE DR MS 251 SUNNYVALE, CA 94088-3453	Claim Holder Name and Address AMD INTERNATIONAL SALES & SERVICE LTD 915 DEGUIGNE DR MS 251 SUNNYVALE, CA 94088-3453 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44610</td><td></td><td></td><td>\$136,561.72</td></tr><tr><td></td><td></td><td></td><td>\$136,561.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$136,561.72				\$136,561.72	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$33,973.92</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44610</td><td></td><td></td><td>\$33,973.92</td></tr><tr><td></td><td></td><td></td><td>\$33,973.92</td></tr></table>			Modified Total:	\$33,973.92	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44610			\$33,973.92				\$33,973.92				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44610			\$136,561.72																															
			\$136,561.72																															
		Modified Total:	\$33,973.92																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44610			\$33,973.92																															
			\$33,973.92																															
Claim: 809 Date Filed: 11/22/2005 Docketed Total: \$450,022.77 Filing Creditor Name and Address: AMERICAN ELECTRIC POWER PO BOX 2021 ROANOKE, VA 24022-2121	Claim Holder Name and Address AMERICAN ELECTRIC POWER PO BOX 2021 ROANOKE, VA 24022-2121 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$450,022.77</td></tr><tr><td></td><td></td><td></td><td>\$450,022.77</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$450,022.77				\$450,022.77	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$438,359.65</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$438,359.65</td></tr><tr><td></td><td></td><td></td><td>\$438,359.65</td></tr></table>			Modified Total:	\$438,359.65	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$438,359.65				\$438,359.65				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$450,022.77																															
			\$450,022.77																															
		Modified Total:	\$438,359.65																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$438,359.65																															
			\$438,359.65																															
Claim: 1127 Date Filed: 12/12/2005 Docketed Total: \$46,327.72 Filing Creditor Name and Address: APOLLO SEIKO LTD 1861 WILLOWCREEK RD PORTAGE, IN 46368	Claim Holder Name and Address APOLLO SEIKO LTD 1861 WILLOWCREEK RD PORTAGE, IN 46368 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$46,327.72</td></tr><tr><td></td><td></td><td></td><td>\$46,327.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$46,327.72				\$46,327.72	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$11,980.75</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,900.51</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$5,080.24</td></tr><tr><td></td><td></td><td></td><td>\$11,980.75</td></tr></table>			Modified Total:	\$11,980.75	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,900.51	05-44567			\$5,080.24				\$11,980.75
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$46,327.72																															
			\$46,327.72																															
		Modified Total:	\$11,980.75																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$6,900.51																															
05-44567			\$5,080.24																															
			\$11,980.75																															

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 1504 Date Filed: 01/10/2006 Docketed Total: \$268,362.48 Filing Creditor Name and Address: AVAYA INC PO BOX 5126 TIMONIUM, MD 21094	Claim Holder Name and Address AVAYA INC PO BOX 5126 TIMONIUM, MD 21094 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44596</td><td></td><td></td><td>\$268,362.48</td></tr><tr><td></td><td></td><td></td><td>\$268,362.48</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44596			\$268,362.48				\$268,362.48	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$268,362.48</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$268,362.48</td></tr><tr><td></td><td></td><td></td><td>\$268,362.48</td></tr></table>			Modified Total:	\$268,362.48	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$268,362.48				\$268,362.48				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44596			\$268,362.48																															
			\$268,362.48																															
		Modified Total:	\$268,362.48																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$268,362.48																															
			\$268,362.48																															
Claim: 2220 Date Filed: 03/07/2006 Docketed Total: \$31,894.35 Filing Creditor Name and Address: BOC GASES 575 MTN AVE MURRAY HILL, NJ 7974	Claim Holder Name and Address BOC GASES 575 MTN AVE MURRAY HILL, NJ 7974 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$31,894.35</td></tr><tr><td></td><td></td><td></td><td>\$31,894.35</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$31,894.35				\$31,894.35	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$27,141.24</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$25,107.66</td></tr><tr><td>05-44624</td><td></td><td></td><td>\$2,033.58</td></tr><tr><td></td><td></td><td></td><td>\$27,141.24</td></tr></table>			Modified Total:	\$27,141.24	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$25,107.66	05-44624			\$2,033.58				\$27,141.24
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$31,894.35																															
			\$31,894.35																															
		Modified Total:	\$27,141.24																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$25,107.66																															
05-44624			\$2,033.58																															
			\$27,141.24																															
Claim: 8726 Date Filed: 06/28/2006 Docketed Total: \$195,108.90 Filing Creditor Name and Address: COMARK INC C O INSIGHT ENTERPRISES INC 1305 W AUTO DR TEMPE, AZ 85284	Claim Holder Name and Address COMARK INC C O INSIGHT ENTERPRISES INC 1305 W AUTO DR TEMPE, AZ 85284 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$195,108.90</td></tr><tr><td></td><td></td><td></td><td>\$195,108.90</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$195,108.90				\$195,108.90	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$57,579.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$57,579.00</td></tr><tr><td></td><td></td><td></td><td>\$57,579.00</td></tr></table>			Modified Total:	\$57,579.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$57,579.00				\$57,579.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$195,108.90																															
			\$195,108.90																															
		Modified Total:	\$57,579.00																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$57,579.00																															
			\$57,579.00																															

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 7742 Date Filed: 06/09/2006 Docketed Total: \$4,275.00 Filing Creditor Name and Address: DANIEL F YOUNG INC 1235 WESTLAKES DR STE 255 BERWYN, PA 19312	Claim Holder Name and Address DANIEL F YOUNG INC 1235 WESTLAKES DR STE 255 BERWYN, PA 19312 <div><div><u>Case Number*</u></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div> <div>05-44481<div>\$4,275.00</div></div> <div>\$4,275.00</div>	<div><div></div><div>Modified Total:</div><div>\$4,275.00</div></div> <div><div><u>Case Number*</u></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div> <div>05-44640<div>\$4,275.00</div></div> <div>\$4,275.00</div>
Claim: 7746 Date Filed: 06/09/2006 Docketed Total: \$200.02 Filing Creditor Name and Address: DANIEL F YOUNG INC 1235 WESTLAKES DR STE 255 BERWYN, PA 19312	Claim Holder Name and Address DANIEL F YOUNG INC 1235 WESTLAKES DR STE 255 BERWYN, PA 19312 <div><div><u>Case Number*</u></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div> <div>05-44481<div>\$200.02</div></div> <div>\$200.02</div>	<div><div></div><div>Modified Total:</div><div>\$200.02</div></div> <div><div><u>Case Number*</u></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div> <div>05-44640<div>\$200.02</div></div> <div>\$200.02</div>
Claim: 495 Date Filed: 11/10/2005 Docketed Total: \$443,501.01 Filing Creditor Name and Address: DAYCO PRODUCTS LLC DBA MARK IV AUTOMOTIVE DAYCO PRODUCTS MARK IV AUTOMOTIVE 1955 ENTERPRISE DR ROCHESTER HILLS, MI 48309	Claim Holder Name and Address DAYCO PRODUCTS LLC DBA MARK IV AUTOMOTIVE DAYCO PRODUCTS MARK IV AUTOMOTIVE 1955 ENTERPRISE DR ROCHESTER HILLS, MI 48309 <div><div><u>Case Number*</u></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div> <div>05-44481<div>\$443,501.01</div></div> <div>\$443,501.01</div>	<div><div></div><div>Modified Total:</div><div>\$45,902.00</div></div> <div><div><u>Case Number*</u></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div> <div>05-44640<div>\$45,902.00</div></div> <div>\$45,902.00</div>

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 9552 Date Filed: 07/17/2006 Docketed Total: \$15,807.88 Filing Creditor Name and Address: E S INVESTMENTS SUN MICROSTAMPING TECHNOLOGIES 14055 US HIGHWAY 19 N CLEARWATER, FL 33764	Claim Holder Name and Address E S INVESTMENTS SUN MICROSTAMPING TECHNOLOGIES 14055 US HIGHWAY 19 N CLEARWATER, FL 33764 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$15,807.88</td></tr><tr><td></td><td></td><td></td><td>\$15,807.88</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$15,807.88				\$15,807.88	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$7,119.82</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$7,119.82</td></tr><tr><td></td><td></td><td></td><td>\$7,119.82</td></tr></table>			Modified Total:	\$7,119.82	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$7,119.82				\$7,119.82				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$15,807.88																															
			\$15,807.88																															
		Modified Total:	\$7,119.82																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44567			\$7,119.82																															
			\$7,119.82																															
Claim: 6445 Date Filed: 05/22/2006 Docketed Total: \$369,003.36 Filing Creditor Name and Address: EQUITY INDUSTRIAL 1101 N ELLWORTH AVE VILLA PARK, IL 60181	Claim Holder Name and Address EQUITY INDUSTRIAL 1101 N ELLWORTH AVE VILLA PARK, IL 60181 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$41,604.69</td><td></td><td>\$327,398.67</td></tr><tr><td></td><td>\$41,604.69</td><td></td><td>\$327,398.67</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$41,604.69		\$327,398.67		\$41,604.69		\$327,398.67	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$318,036.30</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$318,036.30</td></tr><tr><td>05-44481</td><td>\$0.00</td><td></td><td></td></tr><tr><td></td><td>\$0.00</td><td></td><td>\$318,036.30</td></tr></table>			Modified Total:	\$318,036.30	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$318,036.30	05-44481	\$0.00				\$0.00		\$318,036.30
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481	\$41,604.69		\$327,398.67																															
	\$41,604.69		\$327,398.67																															
		Modified Total:	\$318,036.30																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$318,036.30																															
05-44481	\$0.00																																	
	\$0.00		\$318,036.30																															
Claim: 15224 Date Filed: 07/31/2006 Docketed Total: \$228,980.13 Filing Creditor Name and Address: GIBBS DIE CASTING CORPORATION BARNES & THORNBURG LLP 11 S MERIDIAN ST INDIANAPOLIS, IN 46204-3535	Claim Holder Name and Address GIBBS DIE CASTING CORPORATION BARNES & THORNBURG LLP 11 S MERIDIAN ST INDIANAPOLIS, IN 46204-3535 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$228,980.13</td></tr><tr><td></td><td></td><td></td><td>\$228,980.13</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$228,980.13				\$228,980.13	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$112,290.32</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$112,290.32</td></tr><tr><td></td><td></td><td></td><td>\$112,290.32</td></tr></table>			Modified Total:	\$112,290.32	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$112,290.32				\$112,290.32				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$228,980.13																															
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$112,290.32																															
			\$112,290.32																															

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 1544</div> <div>Date Filed: 01/17/2006</div> <div>Docketed Total: \$49,857.50</div> <div>Filing Creditor Name and Address: GREAT NORTHERN TRANSPORTATION CO INC 5205 E VIENNA RD CLIO, MI 48420</div>	<div>Claim Holder Name and Address</div> <div>GREAT NORTHERN TRANSPORTATION CO INC 5205 E VIENNA RD CLIO, MI 48420</div> <div>Docketed Total: \$49,857.50</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$49,857.50</div><div>\$49,857.50</div></div>	<div>Modified Total: \$46,497.50</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$46,497.50</div><div>\$46,497.50</div></div>
<div>Claim: 10019</div> <div>Date Filed: 07/20/2006</div> <div>Docketed Total: \$63,903.24</div> <div>Filing Creditor Name and Address: GULLY TRANSPORTATION 3820 WISMAN LN QUINCY, IL 62301</div>	<div>Claim Holder Name and Address</div> <div>GULLY TRANSPORTATION 3820 WISMAN LN QUINCY, IL 62301</div> <div>Docketed Total: \$63,903.24</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$63,903.24</div><div>\$63,903.24</div></div>	<div>Modified Total: \$31,864.57</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$31,864.57</div><div>\$31,864.57</div></div>
<div>Claim: 16497</div> <div>Date Filed: 01/23/2007</div> <div>Docketed Total: \$606,089.00</div> <div>Filing Creditor Name and Address: HARCO INDUSTRIES INC PO BOX 335 ENGLEWOOD, OH 45322</div>	<div>Claim Holder Name and Address</div> <div>HARCO INDUSTRIES INC PO BOX 335 ENGLEWOOD, OH 45322</div> <div>Docketed Total: \$606,089.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$606,089.00</div><div>\$606,089.00</div></div>	<div>Modified Total: \$548,176.74</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$548,176.74</div><div>\$548,176.74</div></div>
<div>Claim: 9011</div> <div>Date Filed: 07/05/2006</div> <div>Docketed Total: \$148,939.15</div> <div>Filing Creditor Name and Address: HELLA INC PO BOX 2665 PEACHTREE, GA 30269</div>	<div>Claim Holder Name and Address</div> <div>HELLA INC PO BOX 2665 PEACHTREE, GA 30269</div> <div>Docketed Total: \$148,939.15</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$148,939.15</div><div>\$148,939.15</div></div>	<div>Modified Total: \$131,645.84</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$131,645.84</div><div>\$131,645.84</div></div>

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																				
<div>Claim: 9035</div> <div>Date Filed: 07/05/2006</div> <div>Docketed Total: \$66,093.81</div> <div>Filing Creditor Name and Address: HISCO INC 6650 CONCORD PARK DR HOUSTON, TX 77040</div>	<div>Claim Holder Name and Address</div> <div>HISCO INC 6650 CONCORD PARK DR HOUSTON, TX 77040</div> <div>Docketed Total: \$66,093.81</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44567</td><td></td><td></td><td>\$66,093.81</td></tr><tr><td></td><td></td><td></td><td>\$66,093.81</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$66,093.81				\$66,093.81	<div>Modified Total: \$49,653.05</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$27,380.98</td></tr><tr><td>05-44624</td><td></td><td></td><td>\$1,247.00</td></tr><tr><td>05-44507</td><td></td><td></td><td>\$11,110.81</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$9,914.26</td></tr><tr><td></td><td></td><td></td><td>\$49,653.05</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$27,380.98	05-44624			\$1,247.00	05-44507			\$11,110.81	05-44567			\$9,914.26				\$49,653.05
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44567			\$66,093.81																																			
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$27,380.98																																			
05-44624			\$1,247.00																																			
05-44507			\$11,110.81																																			
05-44567			\$9,914.26																																			
			\$49,653.05																																			
<div>Claim: 13967</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$283,429.97</div> <div>Filing Creditor Name and Address: HUTCHINSON FTS INC C O HALPERIN BATTAGLIA RAICHT LLP 555 MADISON AVE 9TH FLOOR NEW YORK, NY 10019</div>	<div>Claim Holder Name and Address</div> <div>HUTCHINSON FTS INC C O HALPERIN BATTAGLIA RAICHT LLP 555 MADISON AVE 9TH FLOOR NEW YORK, NY 10019</div> <div>Docketed Total: \$283,429.97</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$283,429.97</td></tr><tr><td></td><td></td><td></td><td>\$283,429.97</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$283,429.97				\$283,429.97	<div>Modified Total: \$274,165.53</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$274,165.53</td></tr><tr><td></td><td></td><td></td><td>\$274,165.53</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$274,165.53				\$274,165.53												
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$283,429.97																																			
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$274,165.53																																			
			\$274,165.53																																			
<div>Claim: 5111</div> <div>Date Filed: 05/08/2006</div> <div>Docketed Total: \$28,951.86</div> <div>Filing Creditor Name and Address: J V EQUIPMENT INC PO BOX 509 EDINBURG, TX 78540</div>	<div>Claim Holder Name and Address</div> <div>J V EQUIPMENT INC PO BOX 509 EDINBURG, TX 78540</div> <div>Docketed Total: \$28,951.86</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44567</td><td></td><td></td><td>\$28,951.86</td></tr><tr><td></td><td></td><td></td><td>\$28,951.86</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$28,951.86				\$28,951.86	<div>Modified Total: \$26,583.33</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44567</td><td></td><td></td><td>\$26,583.33</td></tr><tr><td></td><td></td><td></td><td>\$26,583.33</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$26,583.33				\$26,583.33												
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44567			\$28,951.86																																			
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05-44567			\$26,583.33																																			
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*See Exhibit G for a listing of debtor entities by case number.

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EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 15565 Date Filed: 07/31/2006 Docketed Total: \$112,181.25 Filing Creditor Name and Address: KAC HOLDINGS INC DBA KESTER KESTER 515 E TOUHY AVE DES PLAINES, IL 60018	Claim Holder Name and Address KAC HOLDINGS INC DBA KESTER KESTER 515 E TOUHY AVE DES PLAINES, IL 60018 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$112,181.25</td></tr><tr><td></td><td></td><td></td><td>\$112,181.25</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$112,181.25				\$112,181.25	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$102,735.75</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$102,735.75</td></tr><tr><td></td><td></td><td></td><td>\$102,735.75</td></tr></table>			Modified Total:	\$102,735.75	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$102,735.75				\$102,735.75				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$112,181.25																															
			\$112,181.25																															
		Modified Total:	\$102,735.75																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$102,735.75																															
			\$102,735.75																															
Claim: 2149 Date Filed: 02/28/2006 Docketed Total: \$37,321.58 Filing Creditor Name and Address: KOM LAMB INC 355 COMMERCE DR AMHERST, NY 14228	Claim Holder Name and Address KOM LAMB INC 355 COMMERCE DR AMHERST, NY 14228 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$37,321.58</td></tr><tr><td></td><td></td><td></td><td>\$37,321.58</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$37,321.58				\$37,321.58	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$37,321.58</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$37,321.58</td></tr><tr><td></td><td></td><td></td><td>\$37,321.58</td></tr></table>			Modified Total:	\$37,321.58	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$37,321.58				\$37,321.58				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$37,321.58																															
			\$37,321.58																															
		Modified Total:	\$37,321.58																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$37,321.58																															
			\$37,321.58																															
Claim: 9756 Date Filed: 07/18/2006 Docketed Total: \$1,196,741.86 Filing Creditor Name and Address: KOYO CORPORATION OF USA TAFT STETTINIUS & HOLLISTER LLP 3500 BP TOWER 200 PUBLIC SQUARE CLEVELAND, OH 44114	Claim Holder Name and Address KOYO CORPORATION OF USA TAFT STETTINIUS & HOLLISTER LLP 3500 BP TOWER 200 PUBLIC SQUARE CLEVELAND, OH 44114 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$897,905.68</td></tr><tr><td></td><td></td><td></td><td>\$897,905.68</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$897,905.68				\$897,905.68	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,127,950.91</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,127,950.91</td></tr><tr><td>05-44481</td><td></td><td>\$0.00</td><td></td></tr><tr><td></td><td></td><td>\$0.00</td><td>\$1,127,950.91</td></tr></table>			Modified Total:	\$1,127,950.91	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,127,950.91	05-44481		\$0.00				\$0.00	\$1,127,950.91
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$897,905.68																															
			\$897,905.68																															
		Modified Total:	\$1,127,950.91																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$1,127,950.91																															
05-44481		\$0.00																																
		\$0.00	\$1,127,950.91																															

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9832 Date Filed: 07/18/2006 Docketed Total: \$268,853.90 Filing Creditor Name and Address: LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512	Claim Holder Name and Address LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$268,853.90 \$268,853.90	 <

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1746 Date Filed: 02/02/2006 Docketed Total: \$3,821,082.86 Filing Creditor Name and Address: MOLEX CONNECTOR CORPORATION SONNENSCHN NATH & ROSENTHAL LLP 7800 SEARS TOWER CHICAGO, IL 60606	<div>Claim Holder Name and Address</div> <div>TPG CREDIT OPPORTUNITIES INVESTORS LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$620,925.96</div></div> <div><div>\$620,925.96</div></div>	<div><div></div><div>Modified Total:</div><div>\$4,869.78</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44624<div>\$402.00</div></div> <div>05-44567<div>\$4,467.78</div></div> <div><div>\$4,869.78</div></div>
	<div>Claim Holder Name and Address</div> <div>TPG CREDIT STRATEGIES FUND LP ATTN SHELLEY HARTMAN 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$3,200,156.90</div></div> <div><div>\$3,200,156.90</div></div>	<div><div></div><div>Modified Total:</div><div>\$3,636,441.29</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$3,636,441.29</div></div> <div><div>\$3,636,441.29</div></div>
Claim: 7991 Date Filed: 06/14/2006 Docketed Total: \$207,618.66 Filing Creditor Name and Address: MOLEX CONNECTOR CORPORATION SONNENSCHN NATH & ROSENTHAL LLP 7800 SEARS TOWER CHICAGO, IL 60606	<div>Claim Holder Name and Address</div> <div>MOLEX CONNECTOR CORPORATION SONNENSCHN NATH & ROSENTHAL LLP 7800 SEARS TOWER CHICAGO, IL 60606</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$207,618.66</div></div> <div><div>\$207,618.66</div></div>	<div><div></div><div>Modified Total:</div><div>\$207,485.70</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$207,485.70</div></div> <div><div>\$207,485.70</div></div>

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 7992 Date Filed: 06/14/2006 Docketed Total: \$881,213.67 Filing Creditor Name and Address: MOLEX CONNECTOR CORPORATION SONNENSCHN NATH & ROSENTHAL LLP 7800 SEARS TOWER CHICAGO, IL 60606	Claim Holder Name and Address MOLEX CONNECTOR CORPORATION SONNENSCHN NATH & ROSENTHAL LLP 7800 SEARS TOWER CHICAGO, IL 60606 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$881,213.67</td></tr><tr><td></td><td></td><td></td><td>\$881,213.67</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$881,213.67				\$881,213.67	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$301,253.87</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$301,253.87</td></tr><tr><td></td><td></td><td></td><td>\$301,253.87</td></tr></table>			Modified Total:	\$301,253.87	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$301,253.87				\$301,253.87
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$881,213.67																											
			\$881,213.67																											
		Modified Total:	\$301,253.87																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$301,253.87																											
			\$301,253.87																											
Claim: 1887 Date Filed: 02/07/2006 Docketed Total: \$5,115.85 Filing Creditor Name and Address: NATIONAL FUEL GAS DISTRIBUTION CORP 6363 MAIN ST WILLIAMSVILLE, NY 14221	Claim Holder Name and Address NATIONAL FUEL GAS DISTRIBUTION CORP 6363 MAIN ST WILLIAMSVILLE, NY 14221 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$5,115.85</td></tr><tr><td></td><td></td><td></td><td>\$5,115.85</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$5,115.85				\$5,115.85	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,115.85</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,115.85</td></tr><tr><td></td><td></td><td></td><td>\$5,115.85</td></tr></table>			Modified Total:	\$5,115.85	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,115.85				\$5,115.85
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$5,115.85																											
			\$5,115.85																											
		Modified Total:	\$5,115.85																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$5,115.85																											
			\$5,115.85																											
Claim: 1671 Date Filed: 01/25/2006 Docketed Total: \$19,545.00 Filing Creditor Name and Address: NORFOLK SOUTHERN RAILWAY COMPANY THREE COMMERCIAL PL NORFOLK, VA 23510-2191	Claim Holder Name and Address NORFOLK SOUTHERN RAILWAY COMPANY THREE COMMERCIAL PL NORFOLK, VA 23510-2191 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44596</td><td></td><td></td><td>\$19,545.00</td></tr><tr><td></td><td></td><td></td><td>\$19,545.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44596			\$19,545.00				\$19,545.00	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$19,545.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$19,545.00</td></tr><tr><td></td><td></td><td></td><td>\$19,545.00</td></tr></table>			Modified Total:	\$19,545.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$19,545.00				\$19,545.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44596			\$19,545.00																											
			\$19,545.00																											
		Modified Total:	\$19,545.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$19,545.00																											
			\$19,545.00																											

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 13562</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$866,697.79</div> <div>Filing Creditor Name and Address: OBERG INDUSTRIES INC 2301 SILVERVILLE RD FREEPORT, PA 16229</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 6830</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$866,697.79</div></div></div> <div>\$866,697.79</div>	<div></div> <div>Modified Total: \$572,827.52</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$572,827.52</div></div></div> <div>\$572,827.52</div>
<div>Claim: 14737</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$167,907.45</div> <div>Filing Creditor Name and Address: ONYX INDUSTRIAL SERVICES INC 6151 EXECUTIVE BLVD HUBER HEIGHTS, OH 45424-1440</div>	<div>Claim Holder Name and Address</div> <div>ONYX INDUSTRIAL SERVICES INC 6151 EXECUTIVE BLVD HUBER HEIGHTS, OH 45424-1440</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$167,907.45</div></div></div> <div>\$167,907.45</div>	<div></div> <div>Modified Total: \$138,341.97</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$138,341.97</div></div></div> <div>\$138,341.97</div>
<div>Claim: 2596</div> <div>Date Filed: 04/10/2006</div> <div>Docketed Total: \$50,654.52</div> <div>Filing Creditor Name and Address: OTIS ELEVATOR COMPANY 1 FARM SPRINGS RD FARMINGTON, CT 6032</div>	<div>Claim Holder Name and Address</div> <div>OTIS ELEVATOR COMPANY 1 FARM SPRINGS RD FARMINGTON, CT 6032</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$50,654.52</div></div></div> <div>\$50,654.52</div>	<div></div> <div>Modified Total: \$41,049.28</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$41,049.28</div></div></div> <div>\$41,049.28</div>

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 138 Date Filed: 10/27/2005 Docketed Total: \$183,710.75 Filing Creditor Name and Address: OVERNITE TRANSPORTATION A UPS COMPANY PO BOX 1216 RICHMOND, VA 23218-1216	Claim Holder Name and Address OVERNITE TRANSPORTATION A UPS COMPANY PO BOX 1216 RICHMOND, VA 23218-1216 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$183,710.75</td></tr><tr><td></td><td></td><td></td><td>\$183,710.75</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$183,710.75				\$183,710.75	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$164,378.24</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$164,313.24</td></tr><tr><td>05-44612</td><td></td><td></td><td>\$65.00</td></tr><tr><td></td><td></td><td></td><td>\$164,378.24</td></tr></table>			Modified Total:	\$164,378.24	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$164,313.24	05-44612			\$65.00				\$164,378.24
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$183,710.75																															
			\$183,710.75																															
		Modified Total:	\$164,378.24																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$164,313.24																															
05-44612			\$65.00																															
			\$164,378.24																															
Claim: 2312 Date Filed: 03/16/2006 Docketed Total: \$46,627.72 Filing Creditor Name and Address: PANTHER II TRANSPORTATION 4940 PANTHER PKWY SEVILLE, OH 44273	Claim Holder Name and Address PANTHER II TRANSPORTATION 4940 PANTHER PKWY SEVILLE, OH 44273 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$46,627.72</td></tr><tr><td></td><td></td><td></td><td>\$46,627.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$46,627.72				\$46,627.72	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$46,627.72</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$46,627.72</td></tr><tr><td></td><td></td><td></td><td>\$46,627.72</td></tr></table>			Modified Total:	\$46,627.72	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$46,627.72				\$46,627.72				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$46,627.72																															
			\$46,627.72																															
		Modified Total:	\$46,627.72																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$46,627.72																															
			\$46,627.72																															
Claim: 12136 Date Filed: 07/28/2006 Docketed Total: \$933,276.00 Filing Creditor Name and Address: PEUGEOT JAPY INDUSTRIES S A APICO INC 30600 TELEGRAPH RD STE 2183 BINGHAM FARMS, MI 48025	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$933,276.00</td></tr><tr><td></td><td></td><td></td><td>\$933,276.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$933,276.00				\$933,276.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$830,000.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$830,000.00</td></tr><tr><td></td><td></td><td></td><td>\$830,000.00</td></tr></table>			Modified Total:	\$830,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$830,000.00				\$830,000.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$933,276.00																															
			\$933,276.00																															
		Modified Total:	\$830,000.00																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$830,000.00																															
			\$830,000.00																															

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2406 Date Filed: 03/27/2006 Docketed Total: \$87,316.56 Filing Creditor Name and Address: QUALITY LOGISTICAL SERVICES PO BOX 12030 3525 CAPITAL CITY BLVD LANSING, MI 48901-2030	Claim Holder Name and Address QUALITY LOGISTICAL SERVICES PO BOX 12030 3525 CAPITAL CITY BLVD LANSING, MI 48901-2030 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$87,316.56 \$87,316.56	 <

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 2353 Date Filed: 03/22/2006 Docketed Total: \$1,373,431.35 Filing Creditor Name and Address: SONY ERICSSON MOBILE COMMUNICATIONS USA INC 7001 DEVELOPMENT DR RESEARCH TRIANGLE PARK, NC 27709	Claim Holder Name and Address LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,373,431.35</td></tr><tr><td></td><td></td><td></td><td>\$1,373,431.35</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,373,431.35				\$1,373,431.35	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481			\$1,373,431.35											
			\$1,373,431.35											

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
Claim: 5980 Date Filed: 05/16/2006 Docketed Total: \$9,225,767.18 Filing Creditor Name and Address: SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR KNOXVILLE LLC 10215 CANEEL DR KNOXVILLE, TN 37931	Claim Holder Name and Address PBR KNOXVILLE LLC 10215 CANEEL DR KNOXVILLE, TN 37931 Docketed Total: \$68,308.80	 Modified Total: \$0.00																								
	<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$68,308.80</td><td></td><td></td></tr><tr><td></td><td>\$68,308.80</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$68,308.80				\$68,308.80			<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$0.00</td></tr><tr><td></td><td></td><td></td><td>\$0.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$0.00				\$0.00
	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																						
	05-44640	\$68,308.80																								
	\$68,308.80																									
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$0.00																							
			\$0.00																							
Claim Holder Name and Address SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004 Docketed Total: \$9,157,458.38	 Modified Total: \$9,157,458.38																									
<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,157,458.38</td></tr><tr><td></td><td></td><td></td><td>\$9,157,458.38</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,157,458.38				\$9,157,458.38	<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,157,458.38</td></tr><tr><td></td><td></td><td></td><td>\$9,157,458.38</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,157,458.38				\$9,157,458.38	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$9,157,458.38																							
			\$9,157,458.38																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$9,157,458.38																							
			\$9,157,458.38																							
Claim: 10230 Date Filed: 07/21/2006 Docketed Total: \$251,814.20 Filing Creditor Name and Address: STANDARD MOTOR PRODUCTS INC 37 18 NORTHERN BVD LONG ISLAND CITY, NY 11101-1016	Claim Holder Name and Address STANDARD MOTOR PRODUCTS INC 37 18 NORTHERN BVD LONG ISLAND CITY, NY 11101-1016 Docketed Total: \$251,814.20	 Modified Total: \$234,479.22																								
	<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$251,814.20</td></tr><tr><td></td><td></td><td></td><td>\$251,814.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$251,814.20				\$251,814.20	<table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44612</td><td></td><td></td><td>\$234,479.22</td></tr><tr><td></td><td></td><td></td><td>\$234,479.22</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44612			\$234,479.22				\$234,479.22
	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																						
	05-44481			\$251,814.20																						
			\$251,814.20																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44612			\$234,479.22																							
			\$234,479.22																							

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 211 Date Filed: 10/31/2005 Docketed Total: \$5,697.46 Filing Creditor Name and Address: STAR SU STAR CUTTER COMPANY AKA STAR CUT SALES GOLD STAR COATING AND STAR SU LLC 23461 INDUSTRIAL PARK DR FARMINGTON HILLS, MI 48335	Claim Holder Name and Address STAR SU STAR CUTTER COMPANY AKA STAR CUT SALES GOLD STAR COATING AND STAR SU LLC 23461 INDUSTRIAL PARK DR FARMINGTON HILLS, MI 48335 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$5,697.46 \$5,697.46	 <

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 6956 Date Filed: 05/26/2006 Docketed Total: \$1,332,006.89 Filing Creditor Name and Address: THE GOODYEAR TIRE & RUBBER COMPANY 1444 E MARKET ST AKRON, OH 44316	Claim Holder Name and Address JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,332,006.89</td></tr><tr><td></td><td></td><td></td><td>\$1,332,006.89</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,332,006.89				\$1,332,006.89	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,220,118.63</td></tr><tr><td></td><td></td><td></td><td>\$1,220,118.63</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,220,118.63				\$1,220,118.63								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$1,332,006.89																															
			\$1,332,006.89																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$1,220,118.63																															
			\$1,220,118.63																															
Claim: 7459 Date Filed: 06/05/2006 Docketed Total: \$100,819.04 Filing Creditor Name and Address: THOMAS ENGINEERING COMPANY 7024 NORTHLAND DR BROOKLYN PARK, MN 55428	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 6830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$100,819.04</td></tr><tr><td></td><td></td><td></td><td>\$100,819.04</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$100,819.04				\$100,819.04	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$93,373.95</td></tr><tr><td></td><td></td><td></td><td>\$93,373.95</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$93,373.95				\$93,373.95								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$100,819.04																															
			\$100,819.04																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$93,373.95																															
			\$93,373.95																															
Claim: 1914 Date Filed: 02/08/2006 Docketed Total: \$34,795.00 Filing Creditor Name and Address: UNHOLTZ DICKIE CORPORATION 6 BROOKSIDE DR WALLINGFORD, CT 6492	Claim Holder Name and Address UNHOLTZ DICKIE CORPORATION 6 BROOKSIDE DR WALLINGFORD, CT 6492 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$34,795.00</td></tr><tr><td></td><td></td><td></td><td>\$34,795.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$34,795.00				\$34,795.00	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$7,895.00</td></tr><tr><td>05-44624</td><td></td><td></td><td>\$1,100.00</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$25,800.00</td></tr><tr><td></td><td></td><td></td><td>\$34,795.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$7,895.00	05-44624			\$1,100.00	05-44640			\$25,800.00				\$34,795.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$34,795.00																															
			\$34,795.00																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44567			\$7,895.00																															
05-44624			\$1,100.00																															
05-44640			\$25,800.00																															
			\$34,795.00																															

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 9844 Date Filed: 07/18/2006 Docketed Total: \$18,580.00 Filing Creditor Name and Address: UNION PACIFIC RAILROAD COMPANY 1400 DOUGLAS ST STOP 1580 OMAHA, NE 68179-1580	Claim Holder Name and Address UNION PACIFIC RAILROAD COMPANY 1400 DOUGLAS ST STOP 1580 OMAHA, NE 68179-1580 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$18,580.00</td></tr><tr><td></td><td></td><td></td><td>\$18,580.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$18,580.00				\$18,580.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$945.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$945.00</td></tr><tr><td></td><td></td><td></td><td>\$945.00</td></tr></table>			Modified Total:	\$945.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$945.00				\$945.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$18,580.00																											
			\$18,580.00																											
		Modified Total:	\$945.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$945.00																											
			\$945.00																											
Claim: 9850 Date Filed: 07/18/2006 Docketed Total: \$89,553.73 Filing Creditor Name and Address: UNION PACIFIC RAILROAD COMPANY 1400 DOUGLAS ST STOP 1580 OMAHA, NE 68179-1580	Claim Holder Name and Address UNION PACIFIC RAILROAD COMPANY 1400 DOUGLAS ST STOP 1580 OMAHA, NE 68179-1580 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$89,553.73</td></tr><tr><td></td><td></td><td></td><td>\$89,553.73</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$89,553.73				\$89,553.73	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$50,961.60</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$50,961.60</td></tr><tr><td></td><td></td><td></td><td>\$50,961.60</td></tr></table>			Modified Total:	\$50,961.60	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$50,961.60				\$50,961.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$89,553.73																											
			\$89,553.73																											
		Modified Total:	\$50,961.60																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$50,961.60																											
			\$50,961.60																											
Claim: 11434 Date Filed: 07/27/2006 Docketed Total: \$46,954.68 Filing Creditor Name and Address: UNISOURCE WORLDWIDE INC 6600 GOVERNORS LAKE PKY NORCROSS, GA 30071-1114	Claim Holder Name and Address UNISOURCE WORLDWIDE INC 6600 GOVERNORS LAKE PKY NORCROSS, GA 30071-1114 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$46,954.68</td></tr><tr><td></td><td></td><td></td><td>\$46,954.68</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$46,954.68				\$46,954.68	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$15,184.47</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$15,184.47</td></tr><tr><td></td><td></td><td></td><td>\$15,184.47</td></tr></table>			Modified Total:	\$15,184.47	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$15,184.47				\$15,184.47
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$46,954.68																											
			\$46,954.68																											
		Modified Total:	\$15,184.47																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$15,184.47																											
			\$15,184.47																											

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14999 Date Filed: 07/31/2006 Docketed Total: \$34,816.85 Filing Creditor Name and Address: W W GRAINGER INC MCDERMOTT WILL & EMERY LLP 227 W MONROE ST STE 4400 CHICAGO, IL 60606-5096	Claim Holder Name and Address W W GRAINGER INC MCDERMOTT WILL & EMERY LLP 227 W MONROE ST STE 4400 CHICAGO, IL 60606-5096 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$34,816.85 \$34,816.85	 <

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-2 - TAX CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 16296 Date Filed: 09/08/2006 Docketed Total: \$138,133.68 Filing Creditor Name and Address: MARION COUNTY IN 200 E WASHINGTON ST RM 1001 INDIANAPOLIS, IN 46204	Claim Holder Name and Address MARION COUNTY IN 200 E WASHINGTON ST RM 1001 INDIANAPOLIS, IN 46204 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$138,133.68</td><td></td></tr><tr><td></td><td></td><td>\$138,133.68</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$138,133.68				\$138,133.68		 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481		\$138,133.68												
		\$138,133.68												

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 1704 Date Filed: 01/30/2006 Docketed Total: \$874,448.21 Filing Creditor Name and Address: CAPRO LTD 155 S LIMERICK RD LIMERICK, PA 19468-1699	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC 383 MADISON AVE NEW YORK, NY 10179 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$299,723.41</td><td></td><td>\$574,724.80</td></tr><tr><td></td><td>\$299,723.41</td><td></td><td>\$574,724.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$299,723.41		\$574,724.80		\$299,723.41		\$574,724.80	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$841,095.73</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$57,003.23</td><td>\$784,092.50</td></tr><tr><td></td><td></td><td>\$57,003.23</td><td>\$784,092.50</td></tr></table>			Modified Total:	\$841,095.73	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$57,003.23	\$784,092.50			\$57,003.23	\$784,092.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	\$299,723.41		\$574,724.80																											
	\$299,723.41		\$574,724.80																											
		Modified Total:	\$841,095.73																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$57,003.23	\$784,092.50																											
		\$57,003.23	\$784,092.50																											
Claim: 8373 Date Filed: 06/22/2006 Docketed Total: \$778,532.62 Filing Creditor Name and Address: CAPSONIC AUTOMOTIVE INC 460 S SECOND ST ELGIN, IL 60123	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$778,532.62</td></tr><tr><td></td><td></td><td></td><td>\$778,532.62</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$778,532.62				\$778,532.62	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$298,728.34</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$3,933.20</td><td>\$294,795.14</td></tr><tr><td></td><td></td><td>\$3,933.20</td><td>\$294,795.14</td></tr></table>			Modified Total:	\$298,728.34	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$3,933.20	\$294,795.14			\$3,933.20	\$294,795.14
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$778,532.62																											
			\$778,532.62																											
		Modified Total:	\$298,728.34																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$3,933.20	\$294,795.14																											
		\$3,933.20	\$294,795.14																											

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 11256 Date Filed: 07/27/2006 Docketed Total: \$2,405,898.43 Filing Creditor Name and Address: CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC 383 MADISON AVE NEW YORK, NY 10179</div> <div>Docketed Total: \$1,950,968.78</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$1,950,968.78</td></tr><tr><td></td><td></td><td></td><td>\$1,950,968.78</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,950,968.78				\$1,950,968.78	<div></div> <div></div> <div>Modified Total: \$1,786,703.77</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$1,786,703.77</td></tr><tr><td></td><td></td><td></td><td>\$1,786,703.77</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,786,703.77				\$1,786,703.77				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,950,968.78																											
			\$1,950,968.78																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,786,703.77																											
			\$1,786,703.77																											
	<div>Claim Holder Name and Address</div> <div>CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108</div> <div>Docketed Total: \$293,785.09</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$293,785.09</td></tr><tr><td></td><td></td><td></td><td>\$293,785.09</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$293,785.09				\$293,785.09	<div></div> <div></div> <div>Modified Total: \$218,044.74</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$164,265.01</td><td>\$53,779.73</td></tr><tr><td></td><td></td><td>\$164,265.01</td><td>\$53,779.73</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$164,265.01	\$53,779.73			\$164,265.01	\$53,779.73				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$293,785.09																											
			\$293,785.09																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$164,265.01	\$53,779.73																											
		\$164,265.01	\$53,779.73																											
Claim: 1745 Date Filed: 02/02/2006 Docketed Total: \$2,912,902.05 Filing Creditor Name and Address: MOLEX CONNECTOR CORPORATION SONNENSCHN NATH & ROSENTHAL LLP 7800 SEARS TOWER CHICAGO, IL 60606	<div>Claim Holder Name and Address</div> <div>TPG CREDIT STRATEGIES FUND LP ATTN SHELLEY HARTMAN 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402</div> <div>Docketed Total: \$2,912,902.05</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$2,912,902.05</td><td></td></tr><tr><td></td><td></td><td>\$2,912,902.05</td><td></td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$2,912,902.05				\$2,912,902.05		<div></div> <div></div> <div>Modified Total: \$2,908,394.59</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44567</td><td></td><td></td><td>\$178.72</td></tr><tr><td>05-44640</td><td></td><td>\$325,797.70</td><td>\$2,582,418.17</td></tr><tr><td></td><td></td><td>\$325,797.70</td><td>\$2,582,596.89</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$178.72	05-44640		\$325,797.70	\$2,582,418.17			\$325,797.70	\$2,582,596.89
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$2,912,902.05																												
		\$2,912,902.05																												
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$178.72																											
05-44640		\$325,797.70	\$2,582,418.17																											
		\$325,797.70	\$2,582,596.89																											

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11688 Date Filed: 07/27/2006 Docketed Total: \$529,365.38 Filing Creditor Name and Address: MUBEA INC 6800 INDUSTRIAL RD FLORENCE, KY 41042	Claim Holder Name and Address MUBEA INC 6800 INDUSTRIAL RD FLORENCE, KY 41042 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$80,487.44 \$80,487.44	

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 14322 Date Filed: 07/31/2006 Docketed Total: \$2,260,278.22 Filing Creditor Name and Address: PHILIPS OPTICAL STORAGE KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP 599 LEXINGTON AVE NEW YORK, NY 10022	Claim Holder Name and Address LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$2,260,278.22</td></tr><tr><td></td><td></td><td></td><td>\$2,260,278.22</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,260,278.22				\$2,260,278.22	<table><tbody><tr><td></td><td></td><td>Modified Total:</td><td>\$2,139,229.81</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$34,369.12</td><td>\$2,104,860.69</td></tr><tr><td></td><td></td><td>\$34,369.12</td><td>\$2,104,860.69</td></tr></tbody></table>			Modified Total:	\$2,139,229.81	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$34,369.12	\$2,104,860.69			\$34,369.12	\$2,104,860.69				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$2,260,278.22																															
			\$2,260,278.22																															
		Modified Total:	\$2,139,229.81																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$34,369.12	\$2,104,860.69																															
		\$34,369.12	\$2,104,860.69																															
Claim: 16584 Date Filed: 03/21/2007 Docketed Total: \$45,131.93 Filing Creditor Name and Address: PLASTI CERT INC 801 NORTH SECOND STREET HARRISBURG, PA 17102	Claim Holder Name and Address PLASTI CERT INC 801 NORTH SECOND STREET HARRISBURG, PA 17102 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$30,985.93</td><td>\$14,146.00</td></tr><tr><td></td><td></td><td>\$30,985.93</td><td>\$14,146.00</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$30,985.93	\$14,146.00			\$30,985.93	\$14,146.00	<table><tbody><tr><td></td><td></td><td>Modified Total:</td><td>\$45,131.93</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44624</td><td></td><td>\$9,978.00</td><td>\$33,727.93</td></tr><tr><td>05-44539</td><td></td><td></td><td>\$1,426.00</td></tr><tr><td></td><td></td><td>\$9,978.00</td><td>\$35,153.93</td></tr></tbody></table>			Modified Total:	\$45,131.93	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624		\$9,978.00	\$33,727.93	05-44539			\$1,426.00			\$9,978.00	\$35,153.93
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481		\$30,985.93	\$14,146.00																															
		\$30,985.93	\$14,146.00																															
		Modified Total:	\$45,131.93																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44624		\$9,978.00	\$33,727.93																															
05-44539			\$1,426.00																															
		\$9,978.00	\$35,153.93																															
Claim: 987 Date Filed: 12/05/2005 Docketed Total: \$987,308.58 Filing Creditor Name and Address: TESSY PLASTICS CORP 488 RT S W ELBRIDGE, NY 13060	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 7070 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$987,308.58</td></tr><tr><td></td><td></td><td></td><td>\$987,308.58</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$987,308.58				\$987,308.58	<table><tbody><tr><td></td><td></td><td>Modified Total:</td><td>\$782,463.50</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$9,176.58</td><td>\$773,286.92</td></tr><tr><td></td><td></td><td>\$9,176.58</td><td>\$773,286.92</td></tr></tbody></table>			Modified Total:	\$782,463.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$9,176.58	\$773,286.92			\$9,176.58	\$773,286.92				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$987,308.58																															
			\$987,308.58																															
		Modified Total:	\$782,463.50																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640		\$9,176.58	\$773,286.92																															
		\$9,176.58	\$773,286.92																															

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 11437 Date Filed: 07/27/2006 Docketed Total: \$39,624.64 Filing Creditor Name and Address: UNISOURCE WORLDWIDE INC 850 N ARLINGTON HEIGHTS RD ITASCA, IL 60143	Claim Holder Name and Address UNISOURCE WORLDWIDE INC 850 N ARLINGTON HEIGHTS RD ITASCA, IL 60143 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$5,500.00</td><td>\$34,124.64</td></tr><tr><td></td><td></td><td>\$5,500.00</td><td>\$34,124.64</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$5,500.00	\$34,124.64			\$5,500.00	\$34,124.64	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481		\$5,500.00	\$34,124.64											
		\$5,500.00	\$34,124.64											

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

EXHIBIT F-4 - CLAIMS SUBJECT TO MODIFICATION THAT ARE SUBJECT TO PRIOR ORDERS

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 1683 Date Filed: 01/26/2006 Docketed Total: \$78,385.24 Filing Creditor Name and Address: ALLIANCE PLASTICS EFT 3123 STATION RD ERIE, PA 16510	Claim Holder Name and Address ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$78,385.24</td></tr><tr><td></td><td></td><td></td><td>\$78,385.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$78,385.24				\$78,385.24	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$56,928.31</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$56,928.31</td></tr><tr><td></td><td></td><td></td><td>\$56,928.31</td></tr></table>			Modified Total:	\$56,928.31	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$56,928.31				\$56,928.31				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$78,385.24																															
			\$78,385.24																															
		Modified Total:	\$56,928.31																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$56,928.31																															
			\$56,928.31																															
Claim: 471 Date Filed: 11/10/2005 Docketed Total: \$2,244,881.76 Filing Creditor Name and Address: CORNING INCORPORATED ONE RIVERFRONT PLZ CORNING, NY 14831	Claim Holder Name and Address JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$2,244,881.76</td></tr><tr><td></td><td></td><td></td><td>\$2,244,881.76</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,244,881.76				\$2,244,881.76	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$118,655.13</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44482</td><td></td><td></td><td>\$54,551.73</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$64,103.40</td></tr><tr><td></td><td></td><td></td><td>\$118,655.13</td></tr></table>			Modified Total:	\$118,655.13	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44482			\$54,551.73	05-44640			\$64,103.40				\$118,655.13
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$2,244,881.76																															
			\$2,244,881.76																															
		Modified Total:	\$118,655.13																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44482			\$54,551.73																															
05-44640			\$64,103.40																															
			\$118,655.13																															
Claim: 5404 Date Filed: 05/09/2006 Docketed Total: \$429,262.62 Filing Creditor Name and Address: JADA PRECISION PLASTICS CO EFT INC 1667 EMERSON ST ROCHESTER, NY 14606	Claim Holder Name and Address JADA PRECISION PLASTICS CO EFT INC 1667 EMERSON ST ROCHESTER, NY 14606 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$429,262.62</td></tr><tr><td></td><td></td><td></td><td>\$429,262.62</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$429,262.62				\$429,262.62	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$407,198.84</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$407,198.84</td></tr><tr><td></td><td></td><td></td><td>\$407,198.84</td></tr></table>			Modified Total:	\$407,198.84	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$407,198.84				\$407,198.84				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$429,262.62																															
			\$429,262.62																															
		Modified Total:	\$407,198.84																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$407,198.84																															
			\$407,198.84																															

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

*The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

EXHIBIT F-4 - CLAIMS SUBJECT TO MODIFICATION THAT ARE SUBJECT TO PRIOR ORDERS

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 2032 Date Filed: 02/15/2006 Docketed Total: \$49,782.58 Filing Creditor Name and Address: PROGRESSIVE STAMPING CO DE INC 2807 SAMOSET RD ROYAL OAK, MI 48073-172	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$49,782.58</td></tr><tr><td></td><td></td><td></td><td>\$49,782.58</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$49,782.58				\$49,782.58	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481			\$49,782.58											
			\$49,782.58											

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

*The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

EXHIBIT F-5 - MODIFIED CLAIMS ASSERTING RECLAMATION THAT ARE SUBJECT TO PRIOR ORDERS

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 2071 Date Filed: 02/21/2006 Docketed Total: \$3,608,175.78 Filing Creditor Name and Address: NGK AUTOMOTIVE CERAMICS USA INC WARNER NORCROSS & JUDD LLP 2000 TOWN CTR STE 2700 SOUTHFIELD, MI 48075-1318	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44484</td><td></td><td>\$579,972.85</td><td>\$3,028,202.93</td></tr><tr><td></td><td></td><td>\$579,972.85</td><td>\$3,028,202.93</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44484		\$579,972.85	\$3,028,202.93			\$579,972.85	\$3,028,202.93	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44484		\$579,972.85	\$3,028,202.93											
		\$579,972.85	\$3,028,202.93											

*See Exhibit G for a listing of debtor entities by case number.

*UNL stands for unliquidated

*The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

In re Delphi Corporation, et al.

Twenty-Second Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit G - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44482	ASEC MANUFACTURING GENERAL PARTNERSHIP
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claim, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (the "Twenty-Second Omnibus Claims Objection"), dated October 26, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Second Omnibus Claims Objection is set for hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SECOND OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON NOVEMBER 21, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Second Omnibus Claims Objection identifies 15 different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Equity Claims" are those Claims filed by holders of Delphi common stock solely on account of their stock holdings.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

The Claim identified as having a Basis For Objection of "Books And Records Tax Claim" is a Claim filed by a taxing authority that asserts a liability or dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

The Claim identified as having a Basis For Objection of "Untimely Books And Records Tax Claim" is a Claim filed by a taxing authority that asserts a liability or dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Books And Records Claims That Are Subject To Prior Orders" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were modified pursuant to prior orders.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined are overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Claims identified as having a Basis For Objection of "Claims Subject To Modification That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number

If you wish to view the complete exhibits to the Twenty-Second Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Second Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Second Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on November 21, 2007. Your Response, if any, to the Twenty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Second Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the November 29, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

[PAGE INTENTIONALLY LEFT BLANK HERE]

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
October 26, 2007

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claim, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (the "Twenty-Second Omnibus Claims Objection"), dated October 26, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Second Omnibus Claims Objection is set for hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SECOND OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON NOVEMBER 21, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

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Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature

If you wish to view the complete exhibits to the Twenty-Second Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Second Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Second Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on November 21, 2007. Your Response, if any, to the Twenty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Second Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the November 29, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
October 26, 2007

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:
In re	:
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	:
Debtors.	:
	:
-----x	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
DISALLOWING AND EXPUNGING CERTAIN (A) DUPLICATE OR AMENDED CLAIMS,
(B) EQUITY CLAIMS, (C) INSUFFICIENTLY DOCUMENTED CLAIMS, (D) CLAIMS NOT
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIMS, AND (F)
CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION,
MODIFIED CLAIMS ASSERTING RECLAMATION, CLAIMS SUBJECT TO
MODIFICATION THAT ARE SUBJECT TO PRIOR ORDERS, AND MODIFIED CLAIMS
ASSERTING RECLAMATION THAT ARE SUBJECT TO PRIOR ORDERS IDENTIFIED
IN TWENTY-SECOND OMNIBUS CLAIMS OBJECTION

("TWENTY-SECOND OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b)
And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims,
(C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And
Records, (E) Untimely Claim, And (F) Claims Subject To Modification, Tax Claims Subject To
Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That
Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To
Prior Orders, dated October 26, 2007 (the "Twenty-Second Omnibus Claims Objection"),¹ of

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Twenty-Second Omnibus Claims Objection.

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the record of the hearing held on the Twenty-Second Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D-1, D-2, D-3, D-4, D-5, E-1, E-2, F-1, F-2, F-3, F-4, and F-5 hereto was properly and timely served with a copy of the Twenty-Second Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Second Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Second Omnibus Claims Objection. No other or further notice of the Twenty-Second Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Second Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Second Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Second Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended Claims").

D. The Claims listed on Exhibit B hereto were filed by holders of Delphi common stock solely on account of their stock holdings (the "Equity Claims").

E. The Claims listed on Exhibit C contain insufficient documentation to support the Claims asserted (the "Insufficiently Documented Claims").

F. The Claims listed on Exhibit D-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

G. The Claim listed on Exhibit D-2 hereto, which was filed by a taxing authority, contains a liability and dollar amount that is not reflected on the Debtors' books and records (the "Books And Records Tax Claim").

H. The Claims listed on Exhibit D-3 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Claims").

I. The Claim listed on Exhibit D-4 hereto, which was filed by a taxing authority, contains a liability and dollar amount that is not reflected on the Debtors' books and records and was also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Tax Claim").

J. The Claims listed on Exhibit D-5 hereto were modified pursuant to prior orders and contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims That Are Subject To Prior Orders").

K. The Claims listed on Exhibit E-1 hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Claims").

L. The Tax Claims listed on Exhibit E-2 hereto, which were filed by taxing authorities, were untimely filed pursuant to the Bar Date Order (the "Untimely Tax Claims").

M. The Claims listed on Exhibit F-1 hereto (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

N. The Tax Claims listed on Exhibit F-2 hereto are overstated (the "Tax Claims Subject To Modification").

O. The Claims listed on Exhibit F-3 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

P. The Claims listed on Exhibit F-4 hereto were modified pursuant to prior orders and (a) state the incorrect amount or are overstated, including as a result of the assertion

of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification That Are Subject To Prior Orders").

Q. The Claims listed on Exhibit F-5 hereto were modified pursuant to prior orders and (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation That Are Subject To Prior Orders").

R. The relief requested in the Twenty-Second Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Those Claims identified on Exhibit A hereto as

"Surviving Claims" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Equity Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.

3. Each Insufficiently Documented Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

4. Each Books And Records Claim listed on Exhibit D-1 hereto is hereby disallowed and expunged in its entirety.

5. The Books And Records Tax Claim listed on Exhibit D-2 hereto is hereby disallowed and expunged in its entirety.

6. Each Untimely Books And Records Claim listed on Exhibit D-3 hereto is hereby disallowed and expunged in its entirety.

7. The Untimely Books And Records Tax Claim listed on Exhibit D-4 hereto is hereby disallowed and expunged in its entirety.

8. Each Books And Records Claim That Is Subject To Prior Orders listed on Exhibit D-5 hereto is hereby disallowed and expunged in its entirety.

9. Each Untimely Claim listed on Exhibit E-1 hereto is hereby disallowed and expunged in its entirety.

10. Each Untimely Tax Claim listed on Exhibit E-2 hereto is hereby disallowed and expunged in their entirety.

11. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit F-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit F-1 hereto shall be entitled to (a) recover

for any Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-1 hereto, subject to the Debtors' right to further object to each such Claim Subject to Modification. The Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

12. Each "Claim As Docketed" amount and Debtor listed on Exhibit F-2 hereto is hereby revised to reflect the amount listed as the "Claim As Modified." No Claimant listed on Exhibit F-2 hereto shall be entitled to (a) recover for the Tax Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit F-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-2 hereto, subject to the Debtors' right to further object to each such Tax Claim Subject to Modification. The Tax Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

13. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit F-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit F-3 shall be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation

demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit F-3 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-3 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

14. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit F-4 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit F-4 hereto shall be entitled to (a) recover for any Claim Subject to Modification And Subject to Prior Orders in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-4 hereto, subject to the Debtors' right to further object to each such Claim Subject to Modification That Are Subject to Prior Orders. The Claims Subject to Modification And Subject to Prior Orders shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

15. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit F-5 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit F-5 shall be entitled to (a) recover for any Modified Claim Asserting Reclamation That Are Subject to Prior Orders in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such

Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit F-5 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-5 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation And Subject to Prior Orders. The Modified Claims Asserting Reclamation And Subject to Prior Orders shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest. For clarity, Exhibit G hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits F-1, F-2, F-3, F-4, and F-5.

16. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Second Omnibus Claims Objection.

17. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

18. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Second Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

19. Each of the objections by the Debtors to each Claim addressed in the Twenty-Second Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D-1, D-2, D-3, D-4, D-5, E-1, E-2, F-1, F-2, F-3, F-4, and F-5 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Second Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall

not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

20. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

21. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Second Omnibus Claims Objection.

Dated: New York, New York
November ____, 2007

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Gibbs Die Casting Corporation	Michael K McCrory Barnes & Thornburg LLP 11 S Meridian St Indianapolis, IN 46204-3535	7/31/2006	15225	\$366,338.17	Duplicate Or Amended Claims	Disallow and Expunge	15224
Hendrickson David	David M Hendrickson 1012 Nottingham Ln Kokomo, IN 46902-9551	6/5/2006	7417	\$0.00	Duplicate Or Amended Claims	Disallow and Expunge	16718
Millwood Inc dba Liberty Industries Inc	c o Sam O Simmerman Esq Krugliak Wilkins Griffiths & Dougherty Co LPA 4775 Munson St NW PO Box 36963 Canton, OH 44735-6963	7/17/2007	16626	\$220,167.50	Duplicate Or Amended Claims	Disallow and Expunge	10218
Sosnowchik Thomas J	37407 S Jade Crest Dr Tucson, AZ 85739	7/25/2006	10847	\$0.00	Duplicate Or Amended Claims	Disallow and Expunge	16715

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Bill R Waggerman	34850 Mission Bellview Louisburg, KS 66053-7175	5/10/2006	5550	\$0.00	Equity Claims	Disallow and Expunge	
Billy Gene Isenhower	414 Winterbrook Olathe, KS 66062-1805	5/15/2006	5813	\$0.00	Equity Claims	Disallow and Expunge	
Darlene I Morrison	239 Laurel St Youngstown, OH 44505-1923	6/1/2006	7266	\$0.00	Equity Claims	Disallow and Expunge	
Donald J Moses	1206 Wilson Sturgis, MI 49091-2247	7/31/2006	13516	\$0.00	Equity Claims	Disallow and Expunge	
Etta Marie Walton	659 W 400s Shelbyville, IN 46176-9317	6/9/2006	7715	\$0.00	Equity Claims	Disallow and Expunge	
Eugene J Peterson As	Custodian For Mark E Peterson Uthe Md Uniform Gifts To Minors Act 229 Marsh Island Dr Chesapeake, VA 23320-9245	6/26/2006	8499	\$0.00	Equity Claims	Disallow and Expunge	
Howard L Weber and Shirley E	Weber Jt Ten 35652 Johnstown Rd Farmington Hills, MI 48335-2015	5/1/2006	4131	\$0.00	Equity Claims	Disallow and Expunge	
Jay V Davenport	113 Venus Way Bonaire, GA 31005-3337	5/22/2006	6512	\$0.00	Equity Claims	Disallow and Expunge	
Jerry Jager Jr	4545 Hwy 589 Sumrall, MS 39482-3978	5/2/2006	4340	\$0.00	Equity Claims	Disallow and Expunge	
Mark S Walerzak	10371 St John Dr Algonac, MI 48001-4241	7/10/2006	9203	\$0.00	Equity Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Sam Howard Jr	2205 Lilac Circle McKinney, TX 75071	6/12/2006	7813	\$0.00	Equity Claims	Disallow and Expunge	
Viola F Christopher	4795 Gran River Glen Duluth, GA 30096	5/1/2006	3682	\$0.00	Equity Claims	Disallow and Expunge	
William P Unrath	310 Traverse Dr Pittsburgh, PA 15236-4463	5/12/2006	5673	\$0.00	Equity Claims	Disallow and Expunge	
William P Unrath Sr and	Marlene Unrath Ten Ent 310 Traverse Dr Pittsburgh, PA 15236-4463	5/12/2006	5674	\$0.00	Equity Claims	Disallow and Expunge	
Zofko Martin	8978 Altura Dr Ne Warren, OH 44484	8/9/2006	16084	\$0.00	Equity Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Janet M Gordon	20437 Ardmore Detroit, MI 48235-1510	7/26/2006	11157	\$0.00	Insufficiently Documented Claims	Disallow and Expunge	
Old Dominion Freight Line I	PO Box 60908 Charlotte, NC 28260	5/2/2006	4424	\$3,715.40	Insufficiently Documented Claims	Disallow and Expunge	
Radiall Jerrik Inc	Radiall Jerrik Inc 102 W Julie Dr Tempe, AZ 85283	5/1/2006	3711	\$6,345.00	Insufficiently Documented Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Contrarian Funds LLC as assignee of ARAMARK Uniform & Career Apparel Inc dba ARAMARK Uniform Services and ARAMARK	c o Star Source Management Services Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/2006	10389	\$11,532.14	Books And Records Claims	Disallow and Expunge	
Daniel F Young Inc	1235 Westlakes Dr Ste 255 Berwyn, PA 19312	6/9/2006	7745	\$300.00	Books And Records Claims	Disallow and Expunge	
Hirschmann Automotive GMBH	Stephen M Harnik Esq 405 Lexington Ave 42nd Fl New York, NY 10174	3/10/2006	2280	\$224,681.70	Books And Records Claims	Disallow and Expunge	
Hirschmann Car Communications GMBH	David A Rosenzweig Esq Fulbright & Jaworski LLP 666 Fifth Ave New York, NY 10103	7/31/2006	14313	\$263,963.41	Books And Records Claims	Disallow and Expunge	
Hirschmann Car Communications GMBH	Hirschmann Car Communications Gmbh Stuttgarter Str 45 51 Neckartenzlingen, D72654 Germany	7/31/2006	14313	\$263,963.41	Books And Records Claims	Disallow and Expunge	
Itapsa S A DE C V	co Affinia Group Inc Attn C Mendeljian 1101 Technology Dr 100 Ann Arbor, MI 48108	7/14/2006	9512	\$272,130.10	Books And Records Claims	Disallow and Expunge	
James Hutz Jr	6365 Thompson Sharpville Rd Fowler, OH 44418	4/28/2006	3139	\$2,157,683.93	Books And Records Claims	Disallow and Expunge	
James Hutz Jr	Greg A Rossi 26 Market St Ste 802 Youngstown, OH 44503	4/28/2006	3139	\$2,157,683.93	Books And Records Claims	Disallow and Expunge	
Liquidity Solutions Inc dba Revenue Management as assignee of Carby Corporation	Jeffrey L Caress One University Plaza Ste 312 Hackensack, NJ 07601	7/31/2006	15491	\$5,340.00	Books And Records Claims	Disallow and Expunge	
Morgan Advanced Ceramics Diamonex Products Div	Paul M Rosenblatt Esq Kilpatrick Stockton LLP 1100 Peachtree St Ste 2800 Atlanta, GA 30309	7/27/2006	11534	\$550,547.81	Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Sabin Metal Corporation	300 Pantigo Pl Ste 102 East Hampton, NY 11937	6/26/2006	8510	\$10,583.35	Books And Records Claims	Disallow and Expunge	
Semitool Inc	PO Box 60000 File 72530 San Francisco, CA 94160-2530	5/8/2006	5208	\$5,480.05	Books And Records Claims	Disallow and Expunge	
Siemens VDO Automotive Inc	Charles P Schulman Sachnoff & Weaver Ltd 10 S Wacker Dr 40th Fl Chicago, IL 60606	4/26/2006	2773	\$2,291,767.58	Books And Records Claims	Disallow and Expunge	
Thyssenkrupp Elevator	1500 S Sunkist St Ste B Anaheim, CA 92806	5/11/2006	5646	\$69.63	Books And Records Claims	Disallow and Expunge	
Tnt Logistics North America In	10751 Deerwood Pk Blvd Ste 200 Jacksonville, FL 32256	5/26/2006	6940	\$14,465.00	Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
State of Alabama Department of Revenue	Legal Division PO Box 320001 Montgomery, AL 36132-0001	2/6/2006	1775	\$157,059.64	Books And Records Tax Claim	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
A Schulman Inc	c o Carrie M Brosius Esq Vorys Sater Seymour and Pease LLP 2100 One Cleveland Ctr 1375 E Ninth St Cleveland, OH 44114	7/17/2007	16627	\$134,297.99	Untimely Books And Records Claims	Disallow and Expunge	
Scott Darryl Reese	c o 329 Basket Branch Oxford, MI 48371-6359	9/18/2007	16709	\$40,844.62	Untimely Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Unemployment Insurance Agency	Department of Labor & Economic Growth 3024 W Grand Blvd Ste 11 500 Detroit, MI 48202-6024	10/9/2007	16721	\$1,651.43	Untimely Books And Records Tax Claim	Disallow and Expunge	
Unemployment Insurance Agency	State of Michigan Tax Office Proof of Claim Unit 3024 W Grand Blvd Ste 11 500 Detroit, MI 48202-6024	10/9/2007	16721	\$1,651.43	Untimely Books And Records Tax Claim	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	12/13/2005	1139	\$93,039.28	Books And Records Claims That Are Subject To Prior Orders	Disallow and Expunge	
Berkshire Investments Llc	Chicago Extruded Metals Co 1601 S 54th Ave Cicero, IL 60804	7/17/2006	9653	\$177,062.67	Books And Records Claims That Are Subject To Prior Orders	Disallow and Expunge	
Carlisle Plastics Company Inc	Shannan Stewart 320 S Ohio Ave PO Box 146 New Carlisle, OH 45344-0146	10/28/2005	190	\$3,178.68	Books And Records Claims That Are Subject To Prior Orders	Disallow and Expunge	
Gorman John M Co Inc	2844 Keenan Ave Dayton, OH 45414-4914	7/28/2006	11937	\$17,280.45	Books And Records Claims That Are Subject To Prior Orders	Disallow and Expunge	
Hydra Air Inc	8208 Indy Ln Indianapolis, IN 46214-2326	7/31/2006	15353	\$930.45	Books And Records Claims That Are Subject To Prior Orders	Disallow and Expunge	
SPCP Group LLC as assignee of Beaver Manufacturing Company	Attn Brian Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/2006	14133	\$267,469.05	Books And Records Claims That Are Subject To Prior Orders	Disallow and Expunge	
Uniseal Inc	Attn Stacy Baumberger PO Box 6288 Evansville, IN 47719	2/8/2006	1916	\$48,784.11	Books And Records Claims That Are Subject To Prior Orders	Disallow and Expunge	
Vlr Embedded Inc	Arun Vemuri President 3035 W 15th St Plano, TX 75075	11/2/2005	285	\$59,571.89	Books And Records Claims That Are Subject To Prior Orders	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Pietra James	1130 Suzylynn Youngstown, OH 44512	10/5/2007	16717	\$0.00	Untimely Claims	Disallow and Expunge	
Sierra Liquidity Fund	2699 White Rd Ste 255 Irvine, CA 92614	9/26/2007	16716	\$26,076.60	Untimely Claims	Disallow and Expunge	
US Equal Employment Opportunity Commission	Margaret A Malloy Trial Attorney 33 Whitehall St New York, NY 10004	10/18/2007	16727	\$0.00	Untimely Claims	Disallow and Expunge	
US Equal Employment Opportunity Commission	Margaret A Malloy 33 Whitehall St New York, NY 10004	10/18/2007	16728	\$0.00	Untimely Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Commonwealth of Virginia Dept of Taxation	PO Box 2156 Richmond, VA 23218	10/18/2007	16729	\$14,579.98	Untimely Tax Claims	Disallow and Expunge	
State of Michigan Department of Treasury	Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	10/17/2007	16724	\$10,459,293.50	Untimely Tax Claims	Disallow and Expunge	
State of Michigan Department of Treasury	Peggy A Housner Asst Atty General Cadillac PI 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	10/17/2007	16724	\$10,459,293.50	Untimely Tax Claims	Disallow and Expunge	
State of Michigan Department of Treasury	Department of Treasury Revenue AG PO Box 30456 Lansing, MI 48909-7955	10/17/2007	16725	\$4,239.59	Untimely Tax Claims	Disallow and Expunge	
State of Michigan Department of Treasury	Peggy A Housner Asst Atty General Cadillac PI 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	10/17/2007	16725	\$4,239.59	Untimely Tax Claims	Disallow and Expunge	

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claim, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (the "Twenty-Second Omnibus Claims Objection"), dated October 26, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Second Omnibus Claims Objection is set for hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SECOND OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON NOVEMBER 21, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Second Omnibus Claims Objection identifies 15 different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Equity Claims" are those Claims filed by holders of Delphi common stock solely on account of their stock holdings.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

The Claim identified as having a Basis For Objection of "Books And Records Tax Claim" is a Claim filed by a taxing authority that asserts a liability or dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

The Claim identified as having a Basis For Objection of "Untimely Books And Records Tax Claim" is a Claim filed by a taxing authority that asserts a liability or dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Books And Records Claims That Are Subject To Prior Orders" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were modified pursuant to prior orders.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined are overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Claims identified as having a Basis For Objection of "Claims Subject To Modification That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number
3	4	5	6	7	8

If you wish to view the complete exhibits to the Twenty-Second Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Second Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Second Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on November 21, 2007. Your Response, if any, to the Twenty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Second Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the November 29, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

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The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
October 26, 2007

EXHIBIT G

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
American Electric Power	PO Box 2021 Roanoke, VA 24022-2121	11/22/2005	809	\$450,022.77	Claims Subject To Modification	05-44640	\$438,359.65	General Unsecured
Avaya Inc	RMS Bankruptcy Services PO Box 5126 Timonium, MD 21094	1/10/2006	1504	\$268,362.48	Claims Subject To Modification	05-44640	\$268,362.48	General Unsecured
Comark Inc	Attn Mark N Rogers c o Insight Enterprises Inc 1305 W Auto Dr Tempe, AZ 85284	6/28/2006	8726	\$195,108.90	Claims Subject To Modification	05-44640	\$57,579.00	General Unsecured
Contrarian Funds LLC	Attn Alisa Mumola 411 W Putnam Ave Ste 225 Greenwich, CT 06830	6/5/2006	7459	\$100,819.04	Claims Subject To Modification	05-44640	\$93,373.95	General Unsecured
Daniel F Young Inc	1235 Westlakes Dr Ste 255 Berwyn, PA 19312	6/9/2006	7742	\$4,275.00	Claims Subject To Modification	05-44640	\$4,275.00	General Unsecured
Daniel F Young Inc	1235 Westlakes Dr Ste 255 Berwyn, PA 19312	6/9/2006	7746	\$200.02	Claims Subject To Modification	05-44640	\$200.02	General Unsecured
Dayco Products LLC dba Mark IV Automotive	Attn Jan Spalding Credit Manager Dayco Products Mark IV Automotive 1955 Enterprise Dr Rochester Hills, MI 48309	11/10/2005	495	\$443,501.01	Claims Subject To Modification	05-44640	\$45,902.00	General Unsecured
E S Investments	d b a Sun Microstamping Technologies Sun Microstamping Technologies 14055 US Highway 19 N Clearwater, FL 33764	7/17/2006	9552	\$15,807.88	Claims Subject To Modification	05-44567	\$7,119.82	General Unsecured
Gibbs Die Casting Corporation	Michael K McCrory Barnes & Thornburg LLP 11 S Meridian St Indianapolis, IN 46204-3535	7/31/2006	15224	\$228,980.13	Claims Subject To Modification	05-44640	\$112,290.32	General Unsecured
Great Northern Transportation Co Inc	5205 E Vienna Rd Clio, MI 48420	1/17/2006	1544	\$49,857.50	Claims Subject To Modification	05-44640	\$46,497.50	General Unsecured
Gully Transportation	3820 Wisman Ln Quincy, IL 62301	7/20/2006	10019	\$63,903.24	Claims Subject To Modification	05-44640	\$31,864.57	General Unsecured
Gully Transportation	Lee B Brumitt Dysart Taylor Lay Cotter & McMonigle PC 4420 Madison Ave Kansas City, MI 64111	7/20/2006	10019	\$63,903.24	Claims Subject To Modification	05-44640	\$31,864.57	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Harco Industries Inc	PO Box 335 Englewood, OH 45322	1/23/2007	16497	\$606,089.00	Claims Subject To Modification	05-44640	\$548,176.74	General Unsecured
Hella Inc	PO Box 2665 Peachtree, GA 30269	7/5/2006	9011	\$148,939.15	Claims Subject To Modification	05-44640	\$131,645.84	General Unsecured
Hutchinson FTS Inc	Attn Julie D Dyas Esq c o Halperin Battaglia Raicht LLP 555 Madison Ave 9th Floor New York, NY 10019	7/31/2006	13967	\$283,429.97	Claims Subject To Modification	05-44640	\$274,165.53	General Unsecured
J V Equipment Inc	George Bottomly PO Box 509 Edinburg, TX 78540	5/8/2006	5111	\$28,951.86	Claims Subject To Modification	05-44567	\$26,583.33	General Unsecured
JPMorgan Chase Bank NA	Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	5/26/2006	6956	\$1,332,006.89	Claims Subject To Modification	05-44640	\$1,220,118.63	General Unsecured
KAC Holdings Inc dba Kester	Terry G Clarke Kester 515 E Touhy Ave Des Plaines, IL 60018	7/31/2006	15565	\$112,181.25	Claims Subject To Modification	05-44640	\$102,735.75	General Unsecured
Kom Lamb Inc	355 Commerce Dr Amherst, NY 14228	2/28/2006	2149	\$37,321.58	Claims Subject To Modification	05-44640	\$37,321.58	General Unsecured
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	3/22/2006	2353	\$1,373,431.35	Claims Subject To Modification	05-44640	\$1,122,356.19	General Unsecured
Ldi Incorporated	4311 Patterson Grand Rapids, MI 49512	7/18/2006	9832	\$268,853.90	Claims Subject To Modification	05-44640	\$221,285.87	General Unsecured
Ldi Incorporated	Harold E Nelson Nantz Litowich Smith Girard & Hamilton 2025 E Beltline SE Ste 60 Grand Rapids, MI 49546	7/18/2006	9832	\$268,853.90	Claims Subject To Modification	05-44640	\$221,285.87	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/28/2006	12136	\$933,276.00	Claims Subject To Modification	05-44640	\$830,000.00	General Unsecured
Marketing Specialties MSI Packaging	MSI Packaging 5010 W 81st St Indianapolis, IN 46268	11/14/2005	523	\$557,641.90	Claims Subject To Modification	05-44640	\$293,905.45	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Michiana Delivery Services	2220 S 11th St Niles, MI 49120-4410	5/16/2006	5986	\$523.37	Claims Subject To Modification	05-44640	\$523.37	General Unsecured
Molex Connector Corporation	co Robert E Richards Esq Sonnenschein Nath & Rosenthal LLP 7800 Sears Tower Chicago, IL 60606	6/14/2006	7991	\$207,618.66	Claims Subject To Modification	05-44640	\$207,485.70	General Unsecured
Molex Connector Corporation	co Robert E Richards Esq Sonnenschein Nath & Rosenthal LLP 7800 Sears Tower Chicago, IL 60606	6/14/2006	7992	\$881,213.67	Claims Subject To Modification	05-44640	\$301,253.87	General Unsecured
National Fuel Gas Distribution Corp	attn Mary Jo Ben 6363 Main St Williamsville, NY 14221	2/7/2006	1887	\$5,115.85	Claims Subject To Modification	05-44640	\$5,115.85	General Unsecured
Norfolk Southern Railway Company	William H Johnson Esq Three Commercial Pl Norfolk, VA 23510-2191	1/25/2006	1671	\$19,545.00	Claims Subject To Modification	05-44640	\$19,545.00	General Unsecured
Onyx Industrial Services Inc	6151 Executive Blvd Huber Heights, OH 45424-1440	7/31/2006	14737	\$167,907.45	Claims Subject To Modification	05-44640	\$138,341.97	General Unsecured
Otis Elevator Company	Otis Elevator Company 1 Farm Springs Rd Farmington, CT 06032	4/10/2006	2596	\$50,654.52	Claims Subject To Modification	05-44640	\$41,049.28	General Unsecured
Panther II Transportation	4940 Panther Pkwy Seville, OH 44273	3/16/2006	2312	\$46,627.72	Claims Subject To Modification	05-44640	\$46,627.72	General Unsecured
Pbr Knoxville Llc	Attn Pres Lawhon 10215 Caneel Dr Knoxville, TN 37931	5/16/2006	5980	\$9,225,767.18	Claims Subject To Modification	05-44640	\$0.00	General Unsecured
Quality Logistical Services	PO Box 12030 3525 Capital City Blvd Lansing, MI 48901-2030	3/27/2006	2406	\$87,316.56	Claims Subject To Modification	05-44640	\$70,681.28	General Unsecured
Rassini SA de CV	c o Sanluis Rassini International Inc 14500 Beck Rd Plymouth, MI 48170	7/28/2006	12399	\$435,420.73	Claims Subject To Modification	05-44640	\$334,267.91	General Unsecured
Rexel Inc	North Atlantic Div Credit 1049 Prince Georges Blvd Upper Marlboro, MD 20774	5/22/2006	6528	\$397,218.17	Claims Subject To Modification	05-44640	\$397,218.17	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Simplex Grinnell	50 Techonology Dr Westminster, MA 01441	7/14/2006	9510	\$98,815.73	Claims Subject To Modification	05-44640	\$98,244.45	General Unsecured
Spancion LLC	Attn Allan J Manzagol 915 DeGuigne Dr M S 251 PO Box 3453 Sunnyvale, CA 94088-3453	7/25/2006	10589	\$136,561.72	Claims Subject To Modification	05-44610	\$33,973.92	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/31/2006	13562	\$866,697.79	Claims Subject To Modification	05-44640	\$572,827.52	General Unsecured
Special Situations Investing Group Inc	Attn Al Dombrowski c o Goldman Sachs & Co 85 Broad St 27th Fl New York, NY 10004	5/16/2006	5980	\$9,225,767.18	Claims Subject To Modification	05-44640	\$9,157,458.38	General Unsecured
Standard Motor Products Inc	Accounts Payable 37 18 Northern Bvd Long Island City, NY 11101-1016	7/21/2006	10230	\$251,814.20	Claims Subject To Modification	05-44612	\$234,479.22	General Unsecured
Star SU Star Cutter Company aka Star Cut Sales Gold Star Coating and Star SU LLC	Star Su Star Cutter Company 23461 Industrial Park Dr Farmington Hills, MI 48335	10/31/2005	211	\$5,697.46	Claims Subject To Modification	05-44640	\$5,697.46	General Unsecured
Star SU Star Cutter Company aka Star Cut Sales Gold Star Coating and Star SU LLC	Star Su Star Cutter Company 23461 Industrial Park Dr Farmington Hills, MI 48335	10/31/2005	213	\$8,496.00	Claims Subject To Modification	05-44640	\$8,496.00	General Unsecured
Star SU Star Cutter Company aka Star Cut Sales Gold Star Coating and Star SU LLC	Star Su Star Cutter Company 23461 Industrial Park Dr Farmington Hills, MI 48335	10/31/2005	215	\$9,712.11	Claims Subject To Modification	05-44640	\$9,712.11	General Unsecured
TPG Credit Opportunities Investors LP	Attn Shelley Hartman c o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	2/2/2006	1746	\$3,821,082.86	Claims Subject To Modification	05-44640	\$3,636,441.29	General Unsecured
TPG Credit Strategies Fund LP	c o TPG Credit Management LP Attn Shelley Hartman 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	2/2/2006	1746	\$3,821,082.86	Claims Subject To Modification	05-44640	\$3,636,441.29	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Union Pacific Railroad Company	Attn Mary Ann Kilgore 1400 Douglas St STOP 1580 Omaha, NE 68179-1580	7/18/2006	9844	\$18,580.00	Claims Subject To Modification	05-44640	\$945.00	General Unsecured
Union Pacific Railroad Company	Attn Mary Ann Kilgore 1400 Douglas St STOP 1580 Omaha, NE 68179-1580	7/18/2006	9850	\$89,553.73	Claims Subject To Modification	05-44640	\$50,961.60	General Unsecured
Unisource Worldwide Inc	6600 Governors Lake Pky Norcross, GA 30071-1114	7/27/2006	11434	\$46,954.68	Claims Subject To Modification	05-44640	\$15,184.47	General Unsecured
Winkle Electric Co Inc	Rmt Add Chg 12 02 04 Am PO Box 6014 1900 Hubbard Rd Youngstown, OH 44501-6014	5/4/2006	4645	\$31,753.59	Claims Subject To Modification	05-44640	\$28,341.62	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
Marion County In	Marion County Treasurer 200 E Washington St Rm 1001 Indianapolis, IN 46204	9/8/2006	16296	\$138,133.68	Tax Claims Subject To Modification	05-44640	\$122,297.70	Priority
Town of Coaling Alabama	Alatax 3001 Second Ave South Birmingham, AL 35233	8/2/2006	14201	\$26,967.39	Tax Claims Subject To Modification	05-44640	\$11,978.67	Priority

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
ASM Capital II LP	ASM Capital II LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	1/26/2006	1683	\$78,385.24	Claims Subject To Modification That Are Subject To Prior Orders	05-44640	\$56,928.31	General Unsecured
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	2/15/2006	2032	\$49,782.58	Claims Subject To Modification That Are Subject To Prior Orders	05-44640	\$1,658.56	General Unsecured
Jada Precision Plastics Co Eft Inc	1667 Emerson St Rochester, NY 14606	5/9/2006	5404	\$429,262.62	Claims Subject To Modification That Are Subject To Prior Orders	05-44640	\$407,198.84	General Unsecured
JPMorgan Chase Bank NA	Neelima Veluvolu 270 Park Ave 17th Fl New York, NY 10017	7/27/2006	11743	\$1,777,501.48	Claims Subject To Modification That Are Subject To Prior Orders	05-44640	\$1,112,587.31	General Unsecured

EXHIBIT H

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claim, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (the "Twenty-Second Omnibus Claims Objection"), dated October 26, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Second Omnibus Claims Objection is set for hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SECOND OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON NOVEMBER 21, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Second Omnibus Claims Objection identifies 15 different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Equity Claims" are those Claims filed by holders of Delphi common stock solely on account of their stock holdings.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

The Claim identified as having a Basis For Objection of "Books And Records Tax Claim" is a Claim filed by a taxing authority that asserts a liability or dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

The Claim identified as having a Basis For Objection of "Untimely Books And Records Tax Claim" is a Claim filed by a taxing authority that asserts a liability or dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Books And Records Claims That Are Subject To Prior Orders" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were modified pursuant to prior orders.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined are overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Claims identified as having a Basis For Objection of "Claims Subject To Modification That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9

If you wish to view the complete exhibits to the Twenty-Second Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Second Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Second Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on November 21, 2007. Your Response, if any, to the Twenty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Second Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the November 29, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
October 26, 2007

EXHIBIT I

Delphi Corporation

Twenty-Second Omnibus Claims Objection

Exhibit F-3 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	7/26/2006	11074	\$285,140.66	Modified Claims Asserting Reclamation	05-44640	\$5,547.35	Priority	05-44640	\$245,161.25	General Unsecured
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	1/30/2006	1704	\$874,448.21	Modified Claims Asserting Reclamation	05-44640	\$57,003.23	Priority	05-44640	\$784,092.50	General Unsecured
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	7/27/2006	11256	\$2,405,898.43	Modified Claims Asserting Reclamation	05-44640	\$0.00	Priority	05-44640	\$1,786,703.77	General Unsecured
CTS Corporation	171 Covington Dr Bloomington, IL 60108	7/27/2006	11256	\$2,405,898.43	Modified Claims Asserting Reclamation	05-44640	\$164,265.01	Priority	05-44640	\$53,779.73	General Unsecured
CTS Corporation	Attn Elizabeth Bottorff Ahlemann Senior Legal Counsel 905 W Blvd N Elkhart, IN 46514	7/27/2006	11256	\$2,405,898.43	Modified Claims Asserting Reclamation	05-44640	\$164,265.01	Priority	05-44640	\$53,779.73	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	12/5/2005	987	\$987,308.58	Modified Claims Asserting Reclamation	05-44640	\$9,176.58	Priority	05-44640	\$773,286.92	General Unsecured
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	7/31/2006	14322	\$2,260,278.22	Modified Claims Asserting Reclamation	05-44640	\$34,369.12	Priority	05-44640	\$2,104,860.69	General Unsecured
Mubea Inc	6800 Industrial Rd Florence, KY 41042	7/27/2006	11688	\$529,365.38	Modified Claims Asserting Reclamation	05-44640	\$132,206.98	Priority	05-44640	\$397,158.40	General Unsecured
Mubea Inc	Gary R Hoffman 11935 Mason Montgomery Rd Ste 130 Cincinnati, OH 45249	7/27/2006	11688	\$529,365.38	Modified Claims Asserting Reclamation	05-44640	\$132,206.98	Priority	05-44640	\$397,158.40	General Unsecured
Neuman Aluminum Automotive Inc Neuman Aluminum Impact Extrusion	John S Mairo Esq Brett S Moore Esq Porzio Bromberg & Newman PC 100 Southgate Pkwy Morristown, NJ 07962	7/31/2006	15454	\$631,976.95	Modified Claims Asserting Reclamation	05-44640	\$2,521.51	Priority	05-44640	\$595,658.55	General Unsecured
Neuman Aluminum Automotive Inc Neuman Aluminum Impact Extrusion	Glenn Ross Controller Neuman Aluminum Inc 56 Dunsmore Rd Verona, VA 24482	7/31/2006	15454	\$631,976.95	Modified Claims Asserting Reclamation	05-44640	\$2,521.51	Priority	05-44640	\$595,658.55	General Unsecured

Delphi Corporation

Twenty-Second Omnibus Claims Objection

Exhibit F-3 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
Penn Aluminum International Inc	Dennis E Quaid FagelHaber LLC 55 E Monroe St 40th Flr Chicago, IL 60603	2/28/2007	16557	\$435,185.00	Modified Claims Asserting Reclamation	05-44640	\$22,680.99	Priority	05-44640	\$330,008.77	General Unsecured
Redrock Capital Partners LLC	Redrock Capital Partners LLC 475 17th St Ste 544 Denver, CO 80202	6/22/2006	8373	\$778,532.62	Modified Claims Asserting Reclamation	05-44640	\$3,933.20	Priority	05-44640	\$294,795.14	General Unsecured
Unisource Worldwide Inc	Attn Larry Durrant 850 N Arlington Heights Rd Itasca, IL 60143	7/27/2006	11437	\$39,624.64	Modified Claims Asserting Reclamation	05-44640	\$5,543.84	Priority	05-44640	\$24,412.92	General Unsecured

Delphi Corporation

Twenty-Second Omnibus Claims Objection

Exhibit F-4 (multiple) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
JPMorgan Chase Bank NA	Stanley Lim 270 Park Ave 17th Fl New York, NY 10017	11/10/2005	471	\$2,244,881.76	Claims Subject To Modification That Are Subject To Prior Orders	05-44640	\$64,103.40	General Unsecured	05-44482	\$54,551.73	General Unsecured

Delphi Corporation

Twenty-Second Omnibus Claims Objection

Exhibit F-5 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Claim Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	7/27/2006	11264	\$673,272.82	Modified Claims Asserting Reclamation That Are Subject To Prior Orders	05-44640	\$305,961.91	Priority	05-44640	\$318,692.85	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	2/21/2006	2071	\$3,608,175.78	Modified Claims Asserting Reclamation That Are Subject To Prior Orders	05-44482	\$425,192.03	Priority	05-44482	\$268,748.33	General Unsecured

EXHIBIT J

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claim, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (the "Twenty-Second Omnibus Claims Objection"), dated October 26, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Second Omnibus Claims Objection is set for hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SECOND OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON NOVEMBER 21, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Second Omnibus Claims Objection identifies 15 different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Equity Claims" are those Claims filed by holders of Delphi common stock solely on account of their stock holdings.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

The Claim identified as having a Basis For Objection of "Books And Records Tax Claim" is a Claim filed by a taxing authority that asserts a liability or dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

The Claim identified as having a Basis For Objection of "Untimely Books And Records Tax Claim" is a Claim filed by a taxing authority that asserts a liability or dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Books And Records Claims That Are Subject To Prior Orders" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were modified pursuant to prior orders.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined are overstated.

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Claims identified as having a Basis For Objection of "Claims Subject To Modification That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12

If you wish to view the complete exhibits to the Twenty-Second Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Second Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Second Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on November 21, 2007. Your Response, if any, to the Twenty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Second Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the November 29, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
October 26, 2007

EXHIBIT K

Delphi Corporation

Twenty-Second Omnibus Claims Objection

Exhibit F-3 (multiple) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Name	Address	Claim Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3
Plasti Cert Inc	The Law Offices of Markian R Slobodian 801 North Second Street Harrisburg, PA 17102	3/21/2007	16584	\$45,131.93	Modified Claims Asserting Reclamation	05-44539	\$1,426.00	General Unsecured	05-44624	\$9,978.00	Priority	05-44624	\$33,727.93	General Unsecured
TPG Credit Opportunities Investors LP	c o TPG Credit Management LP Attn Shelley Hartman 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	2/2/2006	1745	\$2,912,902.05	Modified Claims Asserting Reclamation	05-44567	\$178.72	General Unsecured	05-44640	\$325,797.70	Priority	05-44640	\$2,582,418.17	General Unsecured
TPG Credit Strategies Fund LP	c o TPG Credit Management LP Attn Shelley Hartman 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	2/2/2006	1745	\$2,912,902.05	Modified Claims Asserting Reclamation	05-44567	\$178.72	General Unsecured	05-44640	\$325,797.70	Priority	05-44640	\$2,582,418.17	General Unsecured

EXHIBIT L

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claim, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (the "Twenty-Second Omnibus Claims Objection"), dated October 26, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Second Omnibus Claims Objection is set for hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SECOND OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON NOVEMBER 21, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Second Omnibus Claims Objection identifies 15 different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Equity Claims" are those Claims filed by holders of Delphi common stock solely on account of their stock holdings.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

The Claim identified as having a Basis For Objection of "Books And Records Tax Claim" is a Claim filed by a taxing authority that asserts a liability or dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

The Claim identified as having a Basis For Objection of "Untimely Books And Records Tax Claim" is a Claim filed by a taxing authority that asserts a liability or dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Books And Records Claims That Are Subject To Prior Orders" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were modified pursuant to prior orders.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined are overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Claims identified as having a Basis For Objection of "Claims Subject To Modification That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12
				13	14	15

If you wish to view the complete exhibits to the Twenty-Second Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Second Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Second Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on November 21, 2007. Your Response, if any, to the Twenty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Second Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the November 29, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
October 26, 2007

EXHIBIT M

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2	Correct Debtor3	Modified Amount3	Modified Nature3	Correct Debtor4	Modified Amount4	Modified Nature4
Apollo Seiko Ltd	1861 Willowcreek Rd Portage, IN 46368	12/12/2005	1127	\$46,327.72	Claims Subject To Modification	05-44567	\$5,080.24	General Unsecured	05-44640	\$6,900.51	General Unsecured						
BOC Gases	Attn Ed Hyland Rev Mgt 575 Mtn Ave Murray Hill, NJ 07974	3/7/2006	2220	\$31,894.35	Claims Subject To Modification	05-44624	\$2,033.58	General Unsecured	05-44640	\$25,107.66	General Unsecured						
Equity Industrial	Equity Industrial 1101 N Ellworth Ave Villa Park, IL 60181	5/22/2006	6445	\$369,003.36	Claims Subject To Modification	05-44481	\$0.00	General Unsecured	05-44640	\$318,036.30	General Unsecured						
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	7/31/2006	14147	\$5,430,121.66	Claims Subject To Modification	05-44567	\$32,432.11	General Unsecured	05-44640	\$4,466,512.52	General Unsecured						
Hisco Inc	Attn Gaylord P Whiting 6650 Concord Park Dr Houston, TX 77040	7/5/2006	9035	\$66,093.81	Claims Subject To Modification	05-44567	\$9,914.26	General Unsecured	05-44507	\$11,110.81	General Unsecured	05-44624	\$1,247.00	General Unsecured	05-44640	\$27,380.98	General Unsecured
Koyo Corporation of USA	William J Stavole Taft Stettinius & Hollister LLP 3500 BP Tower 200 Public Square Cleveland, OH 44114	7/18/2006	9756	\$1,196,741.86	Claims Subject To Modification	05-44481	\$0.00	General Unsecured	05-44640	\$1,127,950.91	General Unsecured						
Overnite Transportation a UPS Company	Attn Rebecca Richardson PO Box 1216 Richmond, VA 23218-1216	10/27/2005	138	\$183,710.75	Claims Subject To Modification	05-44612	\$65.00	General Unsecured	05-44640	\$164,313.24	General Unsecured						
TPG Credit Opportunities Investors LP	Attn Shelley Hartman c o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	2/2/2006	1746	\$3,821,082.86	Claims Subject To Modification	05-44567	\$4,467.78	General Unsecured	05-44624	\$402.00	General Unsecured						
TPG Credit Strategies Fund LP	c o TPG Credit Management LP Attn Shelley Hartman 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	2/2/2006	1746	\$3,821,082.86	Claims Subject To Modification	05-44567	\$4,467.78	General Unsecured	05-44624	\$402.00	General Unsecured						
Unholtz Dickie Corporation	Unholtz Dickie Corp 6 Brookside Dr Wallingford, CT 06492	2/8/2006	1914	\$34,795.00	Claims Subject To Modification	05-44640	\$25,800.00	General Unsecured	05-44624	\$1,100.00	General Unsecured	05-44567	\$7,895.00	General Unsecured			
W W Grainger Inc	Nathan F Coco Esq McDermott Will & Emery LLP 227 W Monroe St Ste 4400 Chicago, IL 60606-5096	7/31/2006	14999	\$34,816.85	Claims Subject To Modification	05-44507	\$159.84	General Unsecured	05-44640	\$22,195.08	General Unsecured						
Yazaki North America Inc	Dawn Reamer 6601 Haggerty Rd Canton, MI 48187	7/31/2006	13183	\$1,484,512.92	Claims Subject To Modification	05-44481	\$0.00	General Unsecured	05-44567	\$28,864.18	General Unsecured	05-44640	\$354,055.23	General Unsecured			

EXHIBIT N

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claim, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (the "Twenty-Second Omnibus Claims Objection"), dated October 26, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Second Omnibus Claims Objection is set for hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SECOND OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON NOVEMBER 21, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Second Omnibus Claims Objection identifies 15 different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Equity Claims" are those Claims filed by holders of Delphi common stock solely on account of their stock holdings.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

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The Claim identified as having a Basis For Objection of "Books And Records Tax Claim" is a Claim filed by a taxing authority that asserts a liability or dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

The Claim identified as having a Basis For Objection of "Untimely Books And Records Tax Claim" is a Claim filed by a taxing authority that asserts a liability or dollar amount that the Debtors have determined is not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Books And Records Claims That Are Subject To Prior Orders" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were modified pursuant to prior orders.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined are overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Claims identified as having a Basis For Objection of "Claims Subject To Modification That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12
				13	14	15
				16	17	18

If you wish to view the complete exhibits to the Twenty-Second Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Second Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Second Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on November 21, 2007. Your Response, if any, to the Twenty-Second Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Second Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the November 29, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-SECOND OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
October 26, 2007